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COMPARISON

OF THE

PROPOSED PHILIPPINE TARIFF BILL

(H. R. 9135)

AS REPORTED TO THE HOUSE
OF REPRESENTATIVES

WITH THE

PRESENT PHILIPPINE TARIFF LAW

(ACT OF MARCH 3, 1905, AS AMENDED)

PREPARED FOR THE USE OF THE
COMMITTEE ON WAYS AND MEANS
HOUSE OF REPRESENTATIVES

SIXTY-FIRST CONGRESS, FIRST SESSION

WASHINGTON
GOVERNMENT PRINTING OFFICE
1909

PROPOSED BILL (H. R. 9135).

A BILL To revise and amend the tariff laws of the Philippine Islands, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after sixty days following the passage of this Act there shall be levied, collected, and paid upon all articles when imported from any foreign country into the Philippine Islands the rates of duty which are by the sections and paragraphs of the dutiable list of this Act prescribed.

SEC. 2. That duties shall be collected on all articles, goods, wares, or merchandise imported from any foreign country into the Philippine Islands, at the rates hereinafter provided, except when same are expressly exempted from duty by this Act. Any articles, goods, wares, or merchandise from abroad, except as hereinafter provided, entering the jurisdiction of the Philippine Islands, in any manner whatsoever, either with intent to unlade therein, or which, after such entering, become incorporated into the general mass of property within said Islands, or are consumed therein, shall be deemed to have been imported within the meaning of this Act.

SEC. 3. That the following rules shall be observed in the construction and enforcement of the various provisions of this Act:

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GENERAL RULES.

TREATMENT OF TEXTILES.

RULE 1. NUMBER OF THREADS AND ASCERTAINMENT THEREOF.—By the number of threads in a textile shall, unless otherwise stipulated, be meant the total number of all threads contained in the warp and weft thereof in a square of six millimeters. Warp is the total number of threads which lie longitudinally in a textile, whether they

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PHILIPPINE TARIFF LAW.

AN ACT To revise and amend the tariff laws of the Philippine Islands, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of General Orders, Numbered Forty-nine, office of the United States military governor in the Philippine Islands, dated October twenty-third, eighteen hundred and ninety-nine, relating to customs duties on imports and exports of the Philippine Islands, and tonnage duties and wharf charges therein, and the several orders supplemental thereto and amendatory thereof, are hereby amended to read as follows:

SEC. 2. That duties shall be collected on all articles, goods, and merchandise imported into the Philippine Islands at the rates hereinafter provided, except when expressly exempted from duty by this Act.

SEC. 3. That merchandise in transit at the time the present revision goes into effect may be entered under the provisions of law existing at the time of shipment: *Provided, however*, That this privilege shall not be extended beyond the period of sixty days after the date of the enforcement of the present tariff of duties and taxes.

SEC. 4. That duties shall be collected at the rates hereinafter provided on such articles, goods, and merchandise exported from the Philippine Islands as are hereinafter specifically prescribed in this Act.

SEC. 5. That the following rules and regulations shall be observed in the construction and enforcement of the various provisions of this Act.

GENERAL RULES.

CUSTOMS TREATMENT OF TEXTILES.

RULE 1. NUMBER OF THREADS AND ITS ASCERTAINMENT.—By the number of threads in a textile shall, unless otherwise stipulated, be meant the totality of all the threads comprised in the warp and weft in a square of six millimeters. The warp of textiles is to be considered as the totality of the threads which lie longitudinally, whether

form the foundation thereof, or have been added thereto. Weft shall be considered the total number of threads which cross the warp, whether from selvage to selvage or not. To determine the number of threads in a textile, and the proportion thereof subject to the highest rate of duty, a "thread counter" shall be used.

Should a textile be more closely woven in some parts than in others, the number of threads in the most closely woven part and in the most loosely woven part shall be ascertained, and the average number of threads resulting, in the body of the fabric, shall serve as the basis for levying duty.

Threads shall be counted on the finished side of the textile, if the nature thereof permits; otherwise, on the reverse side. If necessary, to ascertain the number of threads, the nap shall be removed or a sufficient part of the textile unraveled.

Should this be impossible without damaging a made-up article, the textile shall be subject to the highest rate of duty applicable, in the group to which it belongs, and if the textile be mixed, it shall be dutiable at the rate applicable to the most highly taxed component material in the exterior of the article.

RULE 2. SURTAXES: (a) HOW COMPUTED.—The surtaxes applicable on account of broché, metal threads, embroidery, trimming, or making-up, shall be computed on the primary duties leviable on the textile, including therewith the increase of such duties in case, and on account, of admixture.

(b) ON GOODS DUTIABLE AD VALOREM.—Articles of any character, dutiable at an ad valorem rate, shall not be subject to any of the surtaxes provided herein, unless the application of such surtaxes to said ad valorem rate is specifically provided for in this Act.

RULE 3. ADMIXTURES OF TWO MATERIALS.—Textiles composed of two materials shall be dutiable as follows:

(a) Cotton textiles containing threads of other vegetable fibers, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of fifteen per centum.

When the number of threads of other vegetable fibers exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VI.

Cotton textiles containing threads of wool, hair, or wastes of these materials, and in which the total number of such threads, counted in

they form the foundation of the same or whether they have been added in order to form patterns or give the stuff more body. The weft shall be considered the totality of the threads which cross the warp of the textile and combine the same conditions of helping to form patterns or to add to the body of the stuff, even though such threads be cut or show a want of continuity. In order to determine for customs treatment of textiles the number of threads and the proportion in which the threads * * * subject to the highest duty are found in the textile, the instrument known as the "thread counter" shall be employed.

Should there be a doubt as to the ascertainment of the number of threads in a textile, owing to the textile being more closely woven in some parts than in others, the most closely woven part and the most loosely woven part shall be taken, and the average number of threads resulting from the two shall serve as a basis for levying duty.

When the nature of the tissue permits it, the thread shall always be counted on the obverse side of the stuff.

In all wooly or melton-like textiles, and generally in all textiles in which the threads have become indistinct by carding or fulling, the threads shall be counted on the reverse side of the stuff by rasping or burning the hair when necessary.

In exceptional cases, where after these operations the ascertainment of the number of threads remains doubtful, a sufficient part of the textiles shall be unraveled.

Should this likewise be impossible, as, for instance, in case of ready-made articles, the textile shall be subject to the highest duty of the group to which it belongs, and should the textile be mixed, it shall be dutiable according to the class in which the most highly taxed material entering into the mixture is comprised.

SURTAXES. RULE 8. ESTABLISHMENT OF SURTAXES.—The surtaxes applicable, owing to broché, embroidery, metal threads, or making up, shall always be computed on the duties leviable on the textile by taking into account, if necessary, the increase of such duties in case of admixture.

For the collection of the total duty, the surtaxes applicable for either of the above-mentioned reasons shall, when necessary, be added together.

RULE 2. ADMIXTURES OF TWO MATERIALS.—Textiles of all kinds, composed of two materials, shall be dutiable as follows:

(a) Cotton textiles containing threads of hemp, jute, linen, ramie, or other vegetable fiber shall be dutiable according to the corresponding numbers of group three, Class IV, with the surtaxes established in each case [Class IV, group three, Rule A]: *Provided*, That the number of these threads of hemp, jute, linen, ramie, or other vegetable fibers, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of hemp, jute, linen, ramie, or other vegetable fibers exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of class five.

(b) Cotton textiles containing threads of wool, flock wool, hair, or wastes of these materials shall be dutiable according to the correspond-

the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of thirty-five per centum.

When the number of threads of wool, hair, or their wastes exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Cotton textiles containing threads of silk, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of seventy per centum.

When the number of threads of silk exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

The provisions of this rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (rule six), or to ribbons, galloons, braids, tape, or trimmings (rule seven).

(b) Textiles of vegetable fibers (except cotton), containing threads of wool, hair, or their wastes, and in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, with a surtax of forty per centum.

ing numbers of group three, Class IV, with the surtaxes established in each case [Class IV, group three, Rule A]: *Provided*, That the number of threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VI, as textiles mixed with wool.

(c) Cotton textiles containing threads of silk or floss silk shall be dutiable according to the corresponding numbers of group three, Class IV, with the surtaxes established in each case [Class IV, group three, Rule A]: *Provided*, That the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII. [Class IV, group three, Rule A.]

(d) Textiles of hemp, jute, linen, ramie, or other vegetable fibers, containing threads of wool, flock wool, hair, or their wastes shall be dutiable according to the corresponding numbers of group two, Class V, with the surtaxes established in each case [Class V, group two, Rule A]: *Provided*, That the number of these threads of wool, flock wool, hair, or their wastes counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceed one-fifth of the total, the textiles shall be subject to the corresponding duties of group three, Class VI, as textiles mixed with wool. [Class V, group two, Rule A.]

(e) Textiles of hemp, jute, linen, ramie, or other vegetable fibers containing threads of silk or floss silk shall be dutiable according to the corresponding numbers of group two, Class V, with the surtaxes established in each case [Class V, group two, Rule A]: *Provided*, That the number of these threads of silk or floss silk counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII. [Class V, group two, Rule A.]

(f) Textiles of wool, flock wool, or hair, containing threads of silk, or floss silk, shall be dutiable according to the corresponding numbers of group three, Class VI, with the surtaxes established in each case [Class VI, group three, Rule A]: *Provided*, That the number of silk or floss-silk threads does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII. [Class VI, group three, Rule A.]

When the number of threads of wool, hair, or their wastes, exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Textiles of vegetable fibers (except cotton), containing threads of silk, and in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, with a surtax of sixty per centum.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraphs of Class VIII.

The provisions of this rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (rule six), or to ribbons, galloons, braids, tape, or trimmings (rule seven).

(c) Textiles of wool, or hair, containing threads of silk, and in which the number of such threads exceeds one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VIII.

RULE 4. ADMIXTURES OF MORE THAN TWO MATERIALS.—Textiles composed of more than two materials shall be dutiable as follows:

(a) Textiles of an admixture of wool and cotton, or of wool and other vegetable fibers, containing threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VII.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(b) Textiles of an admixture of cotton and other vegetable fibers, together with threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, and in addition, shall be liable to a surtax of seventy per centum for the threads of silk.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(c) Textiles of an admixture of wool, cotton, and other vegetable fibers, containing no silk threads, and in which the number of threads of wool, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, and in addition, shall be liable to a surtax of forty per centum for the threads of wool.

When the number of threads of wool exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

RULE 3. ADMIXTURES OF MORE THAN TWO MATERIALS.—Textiles composed of more than two materials shall be dutiable as follows:

(a) Textiles containing an admixture of wool and cotton, or of wool and other vegetable fibers and, at the same time, threads of silk or of floss silk, shall be subject to the corresponding duties of Class VI, as mixed woolen textiles, whatever be the proportion of the threads of vegetable fibers, and shall, in addition, be liable to the surtax leviable on the silk or floss-silk threads: *Provided*, That the number of these threads counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

(b) Textiles containing an admixture of cotton and other vegetable fibers, and at the same time threads of silk or floss-silk, shall be subject to the corresponding duties of Class V and assimilated to textiles of jute, hemp, and so forth, whatever be the proportion of the cotton threads; they shall, in addition, be liable to the surtax leviable on the silk or floss-silk threads: *Provided*, That the number of these threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

(c) Textiles of an admixture of wool, cotton, and other vegetable fibers, containing no silk threads, shall be subject to the corresponding duties of Class V, and shall, in addition, be liable to the surtax leviable on woolen threads: *Provided*, That the number of these threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of woolen threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VI, as woolen textiles.

RULE 5. SILK TEXTILES.—All textiles containing silk threads, the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the textile, shall be deemed textiles of silk.

EXCEPTIONS.

RULE 6. PILE FABRICS, AND KNITTED AND NETTED STUFFS.—Plushes, velvets, velveteens, all pile fabrics, all kinds of knitted or netted stuffs, tulles, laces and blondes, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article.

RULE 7. RIBBONS, GALLOONS, BRAIDS, TAPE, AND TRIMMINGS.—Ribbons, galloons, braids, tape, and trimmings, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article. When any of these articles contain metal threads in any proportion they shall be dutiable under the corresponding paragraphs of Class VIII.

RULE 8. BROCHÉS.—Brochés dutiable under Class V, with silk, shall be liable to the duties leviable thereon with a surtax of fifteen per centum.

Brochés, dutiable under Class VI, with silk, shall be liable to the duties leviable thereon with a surtax of thirty per centum.

Brochés are textiles with ornamental figures formed by means of a shuttle at time of weaving, and in such manner that the threads forming the figure occupy only the space thereof.

RULE 4. SILK TEXTILES.—All textiles containing silk or floss-silk threads the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the textile, shall be considered as textiles of silk.

EXCEPTIONS.—For knitted stuffs, tulles, laces, blondes, ribbons, and all pile fabrics provided for under paragraphs one hundred and twenty-four and one hundred and fifty-one, composed of an admixture, exception to the preceding rules shall be made in the following cases:

RULE 5. KNITTED AND NETTED STUFFS.—All kinds of knitted stuffs and tulles, laces, and blondes, when mixed, shall be dutiable according to the corresponding numbers of the class comprising threads of the material most highly taxed, whatever be the proportion of such threads in the textile.

Plushes, velvets, velveteens, and all pile fabrics provided for under paragraphs one hundred and twenty-four and one hundred and fifty-one, when mixed, shall be dutiable according to the corresponding numbers of the class comprising the threads of the material most highly taxed, whatever be the proportion of such threads in the textile.

Knitted stuffs, laces, blondes, tulles, and the pile fabrics mentioned in the preceding paragraph, comprised in Class VII, shall be considered as textiles mixed with silk when they contain threads of cotton or other vegetable fibres, or of wool or of flock wool, whatever be the proportion of such threads in the mixture.

RULE 6. RIBBONS.—Ribbons and galloons mixed with cotton and other vegetable fibers or with vegetable fibers and wool, containing no silk, shall be subject to the corresponding duties of the class comprising the threads most highly taxed.

Ribbons or galloons containing silk, in whatever proportion, shall be dutiable as textiles according to the corresponding numbers of Class VII.

RULE 7. TRIMMINGS.—Trimmings shall be dutiable on the total weight, as if exclusively composed of the apparent or visible textile material.

Trimmings composed on their apparent or visible part of various textile materials shall be subject to the corresponding duties of the class comprising the material most highly taxed. When the predominating component material consists of metallic threads of any kind, the trimmings shall be dutiable according to Class VII.

Trimmings are distinguished from ribbons and galloons by the latter being real textiles, with warp and weft, while trimmings are plaited.

RULE 9. BROCHÉS.—Textiles, brochés or woven like brocades, with silk or floss silk, shall be liable to the duties leviable thereon plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (a), and Class V, group two, Rule B, letter (a).]

Brochés or brocaded textiles are all textiles with flowers or other ornaments applied by means of a shuttle in such manner that the threads do not occupy the entire width of the stuff, but only the space comprising the flower or pattern.

RULE 9. EMBROIDERY AND TRIMMINGS.—Textiles, embroidered by hand or machine after weaving, or with application of trimmings, shall be liable to the duties leviable thereon with a surtax of thirty per centum.

If the embroidery contains threads of purl or common metals or of silver, or spangles of any material other than gold, the surtax shall be sixty per centum of the duties applicable to the textile.

When the threads, purl, or spangles are of gold, the surtax shall be one hundred per centum.

Embroidery is distinguished from patterns woven in the textile by the latter being destroyed by unraveling the weft of the textile, while embroidery is independent of the warp and weft and can not be so unraveled.

RULE 10. METALLIC THREADS.—Textiles composed exclusively of metallic threads shall be dutiable under Class VIII.

Textiles or articles (except those provided for in Rules Seven and Nine hereof), dutiable under Classes V and VI, containing threads or purl of common metals or of silver shall be liable to a surtax of fifty per centum of the duties leviable thereon.

If the threads or purl are of gold the surtax shall be one hundred per centum.

RULE 11. MADE-UP ARTICLES.—Textiles, dutiable under Classes V and VI, entirely or partially made-up into common sacks (except gunny sacks) or tarpaulins, shall be liable to the duties applicable thereto with a surtax of fifteen per centum.

Shawls, including those called "mantones" and "pañolones," traveling rugs, sarongs, patadeones, counterpanes, sheets, towels, table cloths and napkins, veils, fichus, and handkerchiefs, shall, for the making-up, be liable to a surtax of thirty per centum of the duties leviable thereon. Any of these articles, imported in the piece, uncut, shall not be considered as made-up, except in those cases where the line of separation between them is indicated by unwoven spaces.

Other articles, including wearing apparel, not otherwise provided for, cut, basted, partially finished, or finished, shall be treated in accordance with Rule one, and shall be dutiable at the rate applicable to the most highly taxed component material in the exterior thereof, with a surtax of fifty per centum: *Provided*, That made-up articles enumerated in this Act shall not be subject to any surtax for making-up unless such surtax is specially provided in connection with the corresponding paragraph or clause.

ARTICLES NOT ENUMERATED AND THOSE COMPOSED OF SEVERAL MATERIALS.

RULE 12. (a) On any article, not enumerated in this Act, manufactured of two or more materials, duty shall be assessed at the rate at which the same would be dutiable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each com-

RULE 10. EMBROIDERY.—Textiles embroidered by hand or machine after weaving or with application of trimmings shall be liable to the duties leviable thereon plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (b); Class V, group two, Rule B, letter (b).]

Embroidery is distinguished from patterns woven in the textile as the latter are destroyed by unraveling the weft of the textile, while embroidery is independent of the warp and weft and can not be unraveled.

RULE 11. METALLIC THREADS.—Textiles and trimmings containing metallic threads, in whatever proportion, shall be liable to the duties leviable thereon, plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (c); Class V, group two, Rule B, letter (c).]

Textiles exclusively composed of metallic threads shall be dutiable according to Class VII.

RULE 12. MADE-UP ARTICLES.—Textiles manufactured into articles of all kinds shall be liable to the duties leviable thereon, plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (d); Class V, group two, Rule B, letter (d).]

Ready-made clothing, wearing apparel of all kinds and of any style, and, generally, all articles made up by the seamstress or tailor, shall, for their total weight, be liable to duties leviable on the principal component textile on their most visible exterior part.

For the application of the corresponding surtaxes, clothing and articles, half finished, cut or basted, shall be considered as made-up articles and clothing.

RULES APPLICABLE TO GOODS NOT SPECIALLY MENTIONED AND TO ARTICLES COMPOSED OF SEVERAL MATERIALS.

RULE 13. Articles not enumerated in the tariff shall, for the application of duty, be assimilated to those which they most closely resemble (see rule fifteen), and shall in the first instance be so classified by the collector of the port of entry into which the articles are brought.

When an article presented for appraisal is not mentioned in a number of the tariff or in the repertory, and when doubts arise as to

ponent material shall be determined by the ascertained value of such material in its condition as found in the article.

(b) If two or more rates of duty shall be applicable to any article, it shall pay duty at the highest of such rates.

(c) No customs officer shall give an advance opinion as to the classification for duty of any article intended to be imported: *Provided*, That when an article intended to be imported is not specifically mentioned in this Act, the interested party or the importer may deposit with the Insular Collector of Customs a sample thereof and request him to indicate the paragraph under which the article is or shall be dutiable, and the Insular Collector of Customs shall comply with such request. In such case classification of the article in question, upon the particular importation involved, shall be made according to the paragraph so indicated.

(d) Salvage from vessels built in foreign countries and wrecked or abandoned in Philippine waters or elsewhere, not otherwise provided for, shall be dutiable according to the corresponding paragraphs of this Act.

RECEPTACLES, PACKAGES, AND PACKING.

RULE 13. (a) Whenever imported merchandise is subject to an ad valorem rate of duty, the duty shall be assessed upon the actual market value or wholesale price of such merchandise, as bought and sold in usual wholesale quantities, at the time of exportation to the Philippine Islands, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the Philippine Islands, or consigned to the Philippine Islands for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the Philippine Islands.

(b) Whenever an article is subject to an alternative minimum ad valorem rate, the alternative ad valorem duty shall be ascertained by applying the corresponding ad valorem rate to such merchandise, inclusive of all costs and charges mentioned in clause (a) of this rule.

(c) The term "retail package" wherever used in this Act shall be held to mean any article, goods, wares, or merchandise, together with the holders, containers, packages, or packing, in which such article, goods, wares, or merchandise is usually held, contained, or packed at the time of its sale to the public in usual retail quantities.

(d) Wherever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable "including weight of immediate containers," the dutiable weight thereof shall be held to be the weight of same, together with the weight of the immediate container, holder, or packing only: *Provided*, That wherever in this Act the term "including weight of immediate containers" and the term "retail package" are both used in the same paragraph or clause, the dutiable weight shall be the weight of the retail package.

(e) Wherever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable by "gross weight," the dutiable

its assimilation to articles specified in the tariff, the interested party or the importer may request the collector at the port of entry to indicate the number according to which such article is dutiable.

In such case the appraisal shall be made according to the number so indicated.

RULE 14. Articles which, by reason of their nature or their application, are composed of two or more materials or of different parts, as, for instance, the handle of an implement and the implement itself; the glass and frame of a mirror, shall, for the total weight, be taxed according to the material chiefly determining the value of the article.

RULE 15. That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article, and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

REGULATIONS TO BE APPLIED TO LEVYING DUTY ON PACKING, PACKAGES, AND RECEPTACLES.

RULE 16. Common packing, packages, receptacles, and coverings of imported merchandise in use and imported with such merchandise, shall be dutiable under their corresponding paragraphs of the tariff except in cases of goods dutiable by gross weight or ad valorem.

RULE 17. In all cases in which dutiable merchandise shall by its tariff number be dutiable upon the gross weight, the dutiable weight of such merchandise shall include the weight of all covers, receptacles, wrappers, packages, and packing of every description, whether exterior, interior, or immediate, without any allowance for tare.

RULE 18. In all cases in which dutiable merchandise shall by its tariff number be dutiable upon net weight, the dutiable weight of such merchandise shall not include the weight of any common exterior cover, receptacle, package, wrappers, or packing, but shall include all interior or immediate receptacles.

RULE 19. When in a single receptacle are imported goods dutiable by net weight, together with others dutiable by gross weight, the former shall be assessed by their net weight, in accordance with the preceding rule numbered eighteen, and the latter shall be assessed together with

weight thereof shall be held to be the weight of same, together with the weight of all containers, packages, holders, and packing, of whatsoever kind or character, in which said articles, goods, wares, and merchandise are contained, held, or packed at the time of importation.

(f) Articles, goods, wares, or merchandise affixed to cardboard, cards, paper, wood, or similar common material shall be dutiable together with the weight of such packing.

(g) The usual tapes, boards, and immediate wrapping shall be considered as a part of the dutiable weight of textiles.

(h) No duties shall be assessed on account of the usual coverings or holdings of articles, goods, wares, or merchandise dutiable otherwise than ad valorem, nor those free of duty, except as in this act expressly provided, but if there be used for covering or holding imported articles, goods, wares, or merchandise, whether dutiable or free, any unusual article, form, or material adapted for use otherwise than in the bona fide transportation of such articles, goods, wares, or merchandise to the Philippine Islands, duty shall be levied and collected on such covering or holding in accordance with the corresponding paragraphs of this act.

(i) Whenever the interior container or packing of any article dutiable by weight is of an unusual character, including silk-lined cases, cases of fine wood, silk, leather, or imitations thereof, such as are used to contain jewelry, plate, trinkets, and the like, such containers or packing shall be dutiable at the rate applicable to the component material of chief value.

(j) When a single package contains imported merchandise dutiable according to different weights, or weight and ad valorem, the common exterior receptacle shall be prorated and the different proportions thereof treated in accordance with the provisions of this rule as to the dutiability or nondutiability of such packing.

(k) Where articles, goods, wares, or merchandise dutiable by weight, and not otherwise specially provided for, are customarily contained in packing, packages, or receptacles of uniform or similar character, it shall be the duty of the insular collector of customs from time to time to ascertain by tests the actual weight or quantity of such articles, goods, wares, or merchandise and the actual weight of the packages, packing, or receptacles thereof, respectively, in which the same are customarily imported, and upon such ascertainment to prescribe rules for estimating the dutiable weight or quantity thereof, and thereafter such articles, goods, wares, or merchandise imported in such customary packing, packages, or receptacles shall be entered, and the duties thereon levied and collected, upon the basis of such estimated dutiable weight or quantity: *Provided*, That if the importer, consignee, or agent shall be dissatisfied with such estimated dutiable weight or quantity, and shall file with the collector of customs prior to the delivery of the packages designated for examination a written specification of his objections thereto, or if the collector of customs shall have reason to doubt the exactness of the prescribed weight or quantity in any instance, it shall be his duty to cause such actual weights or quantities to be ascertained.

the weight of the entire exterior receptacle; or, in case there should be more than one class of goods dutiable by gross weight, they shall be assessed together with the weight of the entire exterior receptacle proportionately divided between them in accordance with their respective net weights.

In the case of goods dutiable by net weight packed together with goods dutiable by unities, the former shall be assessed as above prescribed, and the latter shall pay by unities; the exterior receptacle will then be dutiable by its corresponding paragraph. For the purposes of this rule, goods dutiable ad valorem and goods free from duty shall be considered and appraised as by net weight.

RULE 20. Where merchandise, dutiable upon its net weight, where not otherwise specially provided for, is customarily contained in packing, packages, or receptacles of uniform or similar character, it shall be the duty of the collector of the islands from time to time to ascertain by tests the actual weight or quantity of such merchandise and the actual weight of the packages, packing, or receptacles thereof, respectively, in which such merchandise is customarily imported, and, upon such ascertainment, to prescribe regulations for estimating the dutiable weight or quantity of such merchandise, and thereafter such merchandise imported in such customary packing, packages, and receptacles shall be entered and the duties thereon levied and collected upon the basis of such estimated dutiable weight or quantity.

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PROHIBITED IMPORTATIONS.

SEC. 4. That importation or shipment into the Philippine Islands of the following articles is prohibited:

(a) Dynamite, gunpowder, similar explosives, firearms and detached parts therefor, except in accordance with enactment of the Philippine legislature.

(b) Articles, books, pamphlets, printed matter, manuscripts, typewritten matter, paintings, illustrations, figures, or objects of obscene or indecent character or subversive of public order.

(c) Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus, or mechanical devices used in gambling, or in the distribution of money, cigars, or other articles when such distribution is dependent upon chance.

(d) Any article manufactured in whole or in part of gold or silver, or alloys thereof, falsely marked or stamped, in violation of the act of Congress of June thirteenth, nineteen hundred and six, entitled "An act forbidding the importation, exportation, or carriage in interstate commerce of falsely or spuriously stamped articles of merchandise made of gold or silver or their alloys, and for other purposes."

(e) Any article violating the provisions of the act of Congress of June thirtieth, nineteen hundred and six, entitled "An act for preventing the manufacture, sale, or transportation of adulterated or misbranded or poisonous or deleterious foods, drugs, medicines, and liquors, and for regulating traffic therein, and for other purposes," commonly known as "the pure-food law."

(f) Lottery tickets, advertisements thereof, lists of drawings therein, which, after seizure upon illegal entry, shall, together with the proceeds thereof, be forfeited to the government of the Philippine Islands, after due process of law.

(g) Opium, in whatever form, except by the government of the Philippine Islands, and by pharmacists, duly licensed and registered as such, under the laws in force in said islands, and for medicinal purposes only.

(h) Opium pipes, parts therefor, of whatsoever material.

ABBREVIATIONS.

SEC. 5. That the following abbreviations employed in this act shall represent the terms indicated:

Hectog. for hectogram.
Kilo. for kilogram.
Kilos. for kilograms.
Hectol. for hectoliter.

DEFINITIONS.

SEC. 6. The term "pharmaceutical product," wherever used in this act, shall be held to include all medicines or preparations recognized in the United States Pharmacopœia or National Formulary for in-

PROHIBITED IMPORTATIONS.

SEC. 6. That the importation of the following articles is prohibited:

(1) Dynamite, gunpowder, and similar explosives, and firearms of all descriptions and detached parts therefor, unless the importer shall produce a special authorization for landing issued to him by the civil governor.

(2) Books, pamphlets, or other printed matter, paintings, or illustrations, figures, or other objects of an obscene or indecent character.

(3) Roulette wheels, gambling layouts, dealing boxes, and all other machines, apparatus, or mechanical devices used in gambling, or used in the distribution of money, cigars, or other articles, when such distribution is dependent upon lot or chance.

SEC. 7. That the following abbreviations shall be employed in the tariff:

G. W. equals gross weight.
N. W. equals net weight.
Hectog equals hectogram.
Kilo equals kilogram.
Kilos equals kilograms.
Hectol equals hectoliter.

ternal or external use, and any substance or mixture of substances used for the cure, mitigation, or prevention of human or animal diseases, provided the same are not otherwise provided for in this Act.

The term "proprietary," as applied to medicinal remedies, wherever used in this Act, shall be held to mean a "preparation the manufacture or sale of which is restricted, through patent of the drug or combination of drugs, copyright of the label or name, or in any other manner, or a preparation concerning which the producer or manufacturer claims a private formula."

Wherever in this Act the words "the same" appear as the first words of a paragraph, they shall be held to refer to and to mean the same as the caption of the preceding paragraph. Should such words appear as the first words of a clause they shall be held to refer to and to mean the same as the clause which immediately precedes the one in which they are used.

PAYMENT OF DUTIES.

SEC. 7. That the rates of duty established in this Act are stated in money of the United States of America, but that payment thereof shall be made in Philippine currency or its equivalent in money of the United States of America.

METRIC SYSTEM.

SEC. 8. That the metric system of weights and measures as authorized by sections thirty-five hundred and sixty-nine and thirty-five hundred and seventy of the Revised Statutes of the United States, and at present in use in the Philippine Islands, shall be continued.

The meter is equal to thirty-nine and thirty-seven one-hundredths inches.

The liter is equal to one and five hundred and sixty-seven ten-thousandths quarts, wine measure.

The kilogram is equal to two and two thousand and forty-six ten-thousandths pounds, avoirdupois.

RATES OF DUTIES.

SEC. 9. That the rates of duties to be collected on articles, goods, wares, or merchandise imported into the Philippine Islands shall be as follows: *Provided*, That no article bearing evident signs of being for sanitary construction shall pay a higher rate of duty than twenty per centum ad valorem: *And provided further*, That no article shall pay a higher rate of duty than one hundred per centum ad valorem, except and unless the same shall be classified under paragraphs ninety, two hundred and thirty-seven, two hundred and fifty-seven, two hundred and fifty-eight, two hundred and fifty-nine, two hundred and sixty, two hundred and sixty-one or three hundred and one, in which event the rate of duty thereby resulting shall be collected, anything in this Act to the contrary notwithstanding: *And provided further*, That articles of foreign growth, produce, or manufacture shall be dutiable upon each importation, even though previously exported from the Philippine Islands, except as otherwise specifically provided in this Act.

SEC. 8. That duty shall be paid in the money of the United States, or its equivalent in Philippine currency.

SEC. 9. That the metrical system of weights and measures as authorized by sections thirty-five hundred and sixty-nine and thirty-five hundred and seventy of the Revised Statutes of the United States, and at present in use in the Philippine Islands, shall be continued.

The meter is equal to thirty-nine and thirty-seven one-hundredths inches.

The liter is equal to one and five hundred and sixty-seven ten-thousandths quarts, wine measure.

The kilogram is equal to two and two thousand and forty-six ten thousandths pounds, avoirdupois.

SEC. 10. That importations from the United States are dutiable under the provisions of this act, but no customs duties shall be imposed on articles, goods, or merchandise transported only from one place or port to another place or port in the Philippine Islands.

SEC. 11. That the rates of duties to be collected on articles, goods, and merchandise imported into the Philippine Islands shall be as follows:

CLASS I.—STONES, EARTHS, GLASS, AND CERAMIC PRODUCTS.

GROUP 1.—STONES AND EARTHS.

1. Marble, onyx, jasper, alabaster, and similar fine stones:
   (a) In block, rough or squared only, and marble dust, twenty per centum ad valorem.
   (b) In slabs, plates, or steps, sawed or chiseled, polished, or not, but without ornamentation, thirty per centum ad valorem.
   (c) Any of these stones, lettered, further manufactured or decorated, not otherwise provided for, forty per centum ad valorem.

2. Stones, other, natural or artificial, gross weight:
   (a) In block, rough or squared only, one hundred kilos, ten cents.
   (b) Crushed, sawn, hewn or dressed, whether polished or not, or if in slabs, plates, or steps, one hundred kilos, fifty cents.
   (c) Manufactured into articles not otherwise provided for, one hundred kilos, one dollar.
3. Millstones, grindstones, whetstones, oilstones and hones, of all kinds, and emery, carborundum, and similar wheels for sharpening, dressing, or polishing, including frames and mountings for any of the foregoing imported therewith, ten per centum ad valorem.
4. Asbestos, and manufactures thereof, not otherwise provided for, fifteen per centum ad valorem.
5. Mica and lava, and manufactures thereof, gas-burner tips, and Welsbach and other similar mantles for lamps, twenty-five per centum ad valorem.
6. Earths, gross weight:
   (a) Fire clay, lime, and Roman, Portland and other hydraulic cement, one hundred kilos, six cents.
   (b) Gypsum, pumice, emery, chalk, kaolin (China clay), unmanufactured, and other crude earths and clays not otherwise provided for, one hundred kilos, forty cents.
7. Manufactures of gypsum, gross weight, one hundred kilos, five dollars.

   Provided, That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

8. Manufactures of chalk, including billiard chalk, red chalk, and French and tailors' chalk, including weight of immediate containers, one hundred kilos, four dollars.

CLASS I.—STONES, EARTHS, ORES, GLASS, AND CERAMIC PRODUCTS.

GROUP 1.—STONES AND EARTHS EMPLOYED IN BUILDING, ARTS, AND MANUFACTURES.

1. Marble, onyx, jasper, alabaster, and similar fine stones:
   (a) In the rough, or in dressed pieces squared or prepared for shaping, G. W., one hundred kilos, fifty cents;
   (b) Slabs, plates, or steps of any dimension, polished or not, G. W., one hundred kilos, two dollars;
   Marble affixed to or packed with and belonging to furniture shall be liable to the same duty as the furniture.
   (c) Sculptures, high and bas-reliefs, vases, urns, and similar articles for house decoration, G. W., one hundred kilos, ten dollars;
   (d) Wrought or chiseled into all other articles, polished or not, G. W., one hundred kilos, six dollars.
2. Stones, other, natural or artificial:
   (a) In the rough, unwrought, in rough blocks or cubes, G. W., one hundred kilos, four cents;
   (b) Crushed stone for pavements and foundations, G. W., one hundred kilos, ten cents;
   (c) Slabs, plates or steps, G. W., one hundred kilos, fifty cents;
   (d) Millstones and grindstones, G. W., one hundred kilos, twenty-five cents;
   (e) Wrought into all other articles, N. W., one hundred kilos, one dollar.

3. Earths employed in manufactures and arts:
   (a) Lime, gypsum, chalk, or cement, G. W., one hundred kilos, four cents;
   (b) Other, G. W., one hundred kilos, twenty cents.

4. Gypsum manufactured into articles:
   (a) Statuettes, stucco work, and similar articles for house decoration, N. W., one hundred kilos, three dollars;
   (b) Other articles, N. W., one hundred kilos, seventy-five cents:
   Provided, That none of the articles classified under letter (a) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.
5. Chalk manufactured into articles: Billiard chalk, red chalk, including French and tailors' chalk, N. W., kilo, three cents.

9. Common clay and cement, in bricks, squares, tiles, and pipes, not otherwise provided for, ten per centum ad valorem.

10. Ceramic tiles, gross weight:
    (a) Varnished or glazed, whether vitrified or not, undecorated, one hundred kilos, forty-five cents.
    (b) Enameled, ornamented or decorated, one hundred kilos, one dollar and twenty cents.

11. Porcelain, bisque, faience, earthenware, stoneware, and other ceramic wares not otherwise provided for:
    (a) In filters and articles bearing evident signs of being for sanitary construction, and parts therefor identifiable as such, ten per centum ad valorem.
    (b) In common bottles, jars, crucibles, cupels, kitchen utensils and flowerpots, neither gilt, painted, glazed, decorated, or ornamented, fifteen per centum ad valorem.
    (c) In articles not otherwise provided for, neither gilt, painted, glazed, decorated, nor ornamented, twenty per centum ad valorem.
    (d) In dishes, tableware, or articles not otherwise provided for, glazed or plain-tinted, but neither gilt, painted, decorated, nor ornamented, twenty-five per centum ad valorem.
    (e) In dishes, tableware, or articles not otherwise provided for, painted, gilt, decorated, or ornamented, forty per centum ad valorem.
    (f) Fine decorated wares, in jardinieres, flower stands, vases, and articles for decorative purposes, statuettes, high and bas-reliefs, and Satsuma, Sevres, and similar fine porcelains, whether decorated or not, fifty per centum ad valorem.

GROUP 6.—POTTERY, EARTHENWARE, AND PORCELAIN.

17. Common clay:
    (a) In common bricks, fire bricks, and squares, unglazed, for building and industrial purposes, G. W., one thousand kilos, thirty cents;
    (b) Pressed, vitrified, or glazed bricks or squares, G. W., one thousand kilos, sixty cents;
    (c) In tubes or pipes, not varnished, vitrified or glazed, for building or drainage purposes, G. W., one hundred kilos, ten cents;
    (d) In tubes or pipes, varnished, glazed, or vitrified, for industrial or drainage purposes, G. W., one hundred kilos, twenty cents.
18. Ceramic tiles:
    (a) Varnished, vitrified, or not, plain and undecorated, G. W., one hundred kilos, thirty-two cents;
    (b) The same, glazed, ornamented, or decorated, G. W., one hundred kilos, one dollar and twenty cents.
19. Earthen and stone ware:
    (a) Household or kitchen utensils, except dishes or tableware, not gilt, painted, or ornamented in relief, G. W., one hundred kilos, sixty-four cents;
    (b) Dishes, tableware, or other articles not specially provided for, not gilt, painted, or ornamented in relief, G. W., one hundred kilos, one dollar and sixty cents;
    (c) Flowerpots of common earthenware and common bottles of the same, G. W., one hundred kilos, eighty cents;
    (d) Articles not specially provided for, gilt, painted, or ornamented in relief, G. W., one hundred kilos, four dollars and forty cents.
20. Faience, not specially provided for:
    (a) Neither painted, gilt, nor ornamented in relief, G. W., one hundred kilos, two dollars and eighty cents;
    (b) Gilt, painted, or with ornaments in relief, G. W., one hundred kilos, five dollars:

    Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than sixty per centum ad valorem.
21. Porcelain, in dishes or hollow ware and all other articles not specially provided for:
    (a) Neither painted, gilt, nor ornamented in relief, G. W., one hundred kilos, four dollars;
    (b) Painted, gilt, ornamented in relief, or with letters in relief, G. W., one hundred kilos, six dollars;
    (c) Ordinary clear white, transparent or not, which on fracture appears to be of a bluish gray tint, evidencing that it was manufactured from an inferior raw material only, not painted, gilt, ornamented in relief, or with letters in relief, G. W., one hundred kilos, one dollar and sixty cents:

    Provided, That none of the articles classified under letters (a) and (b) of this paragraph shall pay a less rate of duty than sixty per centum ad valorem.

12. Manufactures of earths and clays not otherwise provided for:

(a) Plain, twenty-five per centum ad valorem.

(b) Ornamented or decorated, forty per centum ad valorem.

GROUP 2.—PRECIOUS STONES, PEARLS, AND IMITATIONS THEREOF.

13. Precious and semiprecious stones, including jade, tiger-eye, chalcedony, opal, and similar stones not otherwise provided for, any of the foregoing cut or uncut, but unmounted or unset, and not further manufactured, pearls unmounted or unset, diamond dust and bort, fifteen per centum ad valorem.
14. Doublets and other imitations of precious and of semiprecious stones, and imitation pearls, thirty per centum ad valorem.

GROUP 3.—GLASS AND MANUFACTURES THEREOF.

NOTE.—Articles ground or cut only for the purpose of truing them or fitting stoppers shall not be held to be cut glass.

15. Common hollow glassware:
    (a) In demijohns, carboys, jars, bottles, flasks, and similar receptacles, whether empty or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for), ten per centum ad valorem.
    (b) Siphon bottles, thirty per centum ad valorem.
16. Glass, crystal, and glass imitating crystal:
    (a) In decanters, glasses, tumblers, cups, goblets, saucers, plates, dishes, pitchers, bowls, candlesticks, pillar-lamps, bracket-lamps, and other articles of table service or for lighting; washbowls, wash basins, soap dishes, toothbrush holders and washstand pitchers, any of the foregoing not cut, engraved, painted, enameled, nor gilt, twenty-five per centum ad valorem.
    (b) The same, cut, engraved, painted, enameled or gilt, fifty per centum ad valorem.
17. Lamp chimneys:
    (a) Neither engraved nor ornamented (except as to such fluting and finishing as may be made in the process of manufacture), twenty-five per centum ad valorem.
    (b) Other, fifty per centum ad valorem.

22. Porcelain, plain, in door knobs and similar articles, not decorated, not specially provided for, G. W., one hundred kilos, four dollars;
    (a) The same wares, gilt, painted, or with ornaments in relief, G. W., one hundred kilos, eight dollars.
23. Statuettes, flower stands, vases, high and basreliefs, articles for toilet purposes and house decoration, all of said articles of clay, faience, stoneware, porcelain or bisque; bowls for opium pipes and cloisonné vases, N. W., kilo, twenty-five cents:
    Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than sixty per centum ad valorem.

GROUP 7.—PRECIOUS STONES, PEARLS, AND IMITATIONS OF THE SAME, UNSET.

24. Precious stones and doublets, unset: Ad valorem, fifteen per cent.
25. Pearls, unset, fifteen per centum ad valorem.

26. Imitations of precious stones and of pearls, unset, fifteen per centum ad valorem.

GROUP 5.—CRYSTAL AND GLASS.

12. Common or ordinary hollow glassware, G. W., one hundred kilos, eighty cents.
    (a) Siphons for aerated waters, G. W., one hundred kilos, two dollars and eighty cents.

13. Crystal, and glass imitating crystal:
    (a) Articles cut, engraved, painted, enameled, or gilt, G. W., one hundred kilos, twelve dollars;
    (b) The same, neither cut, engraved, painted, enameled, nor gilt, G. W., one hundred kilos, five dollars and sixty cents;
    (c) Lamp chimneys of all kinds, per one hundred chimneys, twenty-five cents.

    NOTE.—Decanters, glasses, tumblers, cups, goblets, saucers, plates, dishes, pitchers, bowls, candlesticks, pillar-lamps, bracket-lamps, and other articles of table service and lighting, white or colored, and statuettes, flower stands, vases, urns, and similar articles for toilet purposes or house decoration are included in this paragraph.

18. Glass or crystal in plates, slabs, and similar forms:
    (a) Slabs, cones or prisms, for paving or roofing, gross weight, one hundred kilos, one dollar and sixty-five cents.
    (b) Common window glass, neither polished, beveled, engraved nor annealed, twenty-five per centum ad valorem.
    (c) The same, set in lead, or frosted plain or in design; plate glass, polished, beveled or not, thirty-five per centum ad valorem.
    (d) The same, engraved or enameled, fifty per centum ad valorem.

19. Mirrors of all kinds, framed or mounted (with whatever material), or not, including the value of the frames and mountings, thirty-five per centum ad valorem.

20. Other manufactures of glass:
    (a) In spectacles, eyeglasses, and goggles, also lenses for same, mounted or unmounted, including the value of the mountings, twenty-five per centum ad valorem.
    (b) In flower stands, vases, urns, and similar articles for toilet and decorative purposes, neither cut, painted, enameled, nor gilt, forty per centum ad valorem.
    (c) The same, cut, painted, enameled, or gilt, sixty per centum ad valorem.
    (d) Powdered or crushed glass, twenty-five per centum ad valorem.
    (e) Manufactures not otherwise provided for, in which glass is the component material of chief value, thirty-five per centum ad valorem.

CLASS II.—COAL, SCHISTS, BITUMENS, AND DERIVATIVES THEREOF.

GROUP 1.—COAL.

21. Coal and coke, gross weight, one thousand kilos, twenty-five cents.

GROUP 2.—SCHISTS, BITUMENS, AND DERIVATIVES THEREOF.

[NOTE.—Petroleum and its products transferred to free list, paragraph 313.]

14. Plate glass or plate crystal:
    (a) Slabs for paving or roofing, G. W., one hundred kilos, one dollar and sixty-five cents;
    (b) For windows or in other articles, provided that they are neither polished, beveled, engraved, nor annealed, G. W., one hundred kilos, two dollars and twenty cents;
    (c) Window glass set in lead; frosted pane glass, plain or in design; and plate glass polished, beveled or not, G. W., one hundred kilos, four dollars and fifty cents;
    (d) Articles engraved or enameled, G. W., one hundred kilos, ten dollars.
15. Mirrors and looking-glasses of glass and crystal:
    (a) Common mirrors not exceeding two millimeters in thickness, G. W., kilo, four cents;
    (b) Other mirrors, not beveled, G. W., kilo, seven cents;
    (c) Beveled mirrors, G. W., kilo, twelve cents.
16. Other articles and manufactures of glass:
    (a) All kinds of spectacles, eye-glasses, and goggles, and glasses for same, per dozen, twenty-five cents;
    (b) Other articles, neither cut, engraved, painted, enameled, nor gilt, G. W., one hundred kilos, four dollars;
    (c) The same, either cut, engraved, painted, enameled, or gilt, G. W., one hundred kilos, eight dollars.

    NOTE.—Washbowls, wash basins, soap dishes, toothbrush holders, and washstand pitchers are included in this number.

    Provided, That none of the articles classified under paragraphs thirteen and sixteen shall pay a less rate of duty than thirty per centum ad valorem, and none of the articles classified under paragraphs twelve, fourteen, and fifteen shall pay a less rate of duty than twenty per centum ad valorem.

GROUP 2.—COAL.

6. Coal and coke, G. W., one thousand kilos, twenty-five cents.

GROUP 3.—SCHISTS, BITUMENS AND THEIR DERIVATIVES.

In case of doubt as to the clearance of crude petroleum, the following rules shall be observed:

1. A sample of two hundred cubic centimeters shall be taken from each fifty cases or less comprised in the declaration and belonging to the same kind of goods. If the oil is imported in bulk or in tanks, samples of equal quantities shall be taken from each receptacle in which the oil is contained, sufficient to make more than two liters in all after mixing.

2. These samples shall be thoroughly mixed in a large receptacle, and when the discharge of the shipment is terminated, two liters are taken therefrom and put into separate bottles, which are sealed and furnished with labels signed by the customs employees and the interested party. These

22. Tars and pitches not otherwise provided for, unrefined tar oils, asphaltums, asphalts, asphalt paving blocks, crude oils derived from shales, axle grease, carbolineum and similar compounds, any of the foregoing not derived from petroleum and not otherwise provided for, gross weight, one hundred kilos., twenty cents.

bottles shall be forwarded to the customs chemical expert in order to be assayed.

3. Immediately after this operation the goods shall be cleared and the corresponding duty applied, but the interested party shall always be bound by the results of the analysis, and the clearance shall not be deemed definite until that result be known.

4. The samples must be assayed within one month, and the interested party has the right to be present when the samples are opened and analyzed, provided that he has made a written request to this effect at the time of identifying the samples by affixing his signature to the labels. He may also appeal to the collector of the islands from the report of the experts.

5. Should the interested party in his appeal request that a new analysis be made, this operation shall be effected at his expense if the report of the experts be sustained. In contrary case the expense shall be borne by the government.

6. The following shall be considered:

(a) As crude oil derived from the distillation of slates or schists, those obtained from first distillation having a specific gravity of from nine hundred to nine hundred and twenty, at a temperature of twenty-one and one-ninth Centrigrade, or measured on a Baumé scale for fluids lighter than water, which giving a reading from about twenty-seven (corresponding to a specific gravity of about nine hundred) to twenty-two (corresponding to a specific gravity of about nine hundred and twenty-four).

(b) As crude and natural petroleum, that imported in the state in which found when extracted from the well, and which had undergone no operation whatever, whereby the natural chemical composition is altered or modified. When gradually and continuously distilled up to a temperature of three hundred degrees Centigrade, this petroleum must leave a residuum exceeding twenty per centum of its primitive weight.

7. Tar and mineral pitch, bitumens, schists, unrefined creosote, asphalt, and also asphalt paving blocks, G. W., one hundred kilos, ten cents;

The customs authorities must take care that under the denomination of tar, or mixtures containing tar, no oils derived from schists are imported. Tar must not contain in appreciable proportions volatile products or oils which might be extracted by means of distillation at three hundred degrees Centigrade. Though imported under the name of asphalts, or bitumens, impure paraffin, or other products must be included in number one hundred and two of Class III.

8. Crude oils derived from schists, including crude petroleum and axle grease for cars and carts, G. W., one hundred kilos, ten cents;

Crude mineral oils mixed with crude animal oils, as well as crude mineral oils mixed with crude vegetable oils when these oils are exclusively destined to lubricating machinery, are likewise dutiable according to this number.

CLASS III.—METALS AND MANUFACTURES THEREOF.

GROUP 1.—GOLD, SILVER, AND PLATINUM; ALLOYS THEREOF; GOLD AND SILVER PLATED ARTICLES.

23. Gold, platinum, and alloys thereof:
    (a) In jewelry, plate and goldsmiths' wares not otherwise provided for, hectog., twelve dollars and fifty cents.

    (b) The same, set with pearls or with precious or semiprecious stones, hectog., twenty-five dollars.
    (c) The same, set with doublets or with imitations of pearls or of precious or semiprecious stones, hectog., seventeen dollars and fifty cents.
    (d) Articles or manufactures of gold or platinum (except jewelry), composed in part of other materials, in which the component material of chief value is gold or platinum, not otherwise provided for, pellets for use in dentistry, solder and foil, hectog., three dollars.
    Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
24. Silver and alloys thereof:
    (a) In jewelry, plate and silversmiths' wares not otherwise provided for, hectog., one dollar.

    (b) The same, set with pearls or with precious or semiprecious stones, hectog., five dollars.

    (c) The same, set with doublets or with imitations of pearls or of precious or semiprecious stones, hectog., five dollars.

    (d) Articles or manufactures of silver (except jewelry), composed in part of other materials, in which the component material of chief value is silver, not otherwise provided for, solder and foil, hectog., forty cents.
    Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

9. Petroleum and other mineral oils, rectified or refined, intended for illumination or lubrication, N. W., one hundred kilos, one dollar and twenty-five cents.
10. Benzine, and mineral oils not specially mentioned, including vaseline, G. W., one hundred kilos, one dollars and twenty-five cents.
    (a) Gasoline, G. W., one hundred kilos, sixty-five cents.
    All mineral oils not having the properties described in paragraph (a) of rule six of the rules for this group shall be considered as refined.

CLASS II.—METALS AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT.

GROUP 1.—GOLD, SILVER, AND PLATINUM, AND ALLOYS OF THESE METALS, AND GOLD AND SILVER PLATE.

27. Gold and platinum or alloys thereof:
    (a) In jewelry, plate, and goldsmith's wares, not otherwise provided for, N. W., hectog, twelve dollars and fifty cents.
    (b) Same set with pearls or precious stones, not otherwise provided for, N. W., hectog, twenty-five dollars:
    (c) Same set with doublets, imitation precious stones, or imitation pearls, N. W., hectog, seventeen dollars and fifty cents.
    (d) Same manufactured into articles other than jewelry or plate, except as otherwise specially provided, N. W., hectog, three dollars.

28. Silver:
    (a) In jewelry, plate, and toilet articles, not set with pearls or precious stones, or imitation pearls or imitation precious stones, N. W., hectog, one dollar;
    (b) In jewelry, plate, toilet articles, and all manufactures of silver, set with pearls or precious stones, N. W., hectog, fifteen dollars and fifty cents.
    (c) In jewelry, plate, toilet articles, and all manufactures of silver, set with imitation pearls or imitation precious stones, N. W., hectog, eight dollars.
    (d) Other articles and manufactures of silver, not specially provided for, including toilet articles and plate composed in part of glass, porcelain, clay, steel, or common metal, of which the material of chief value is silver; also silver manufactured for dentists when not in sheets; solder and silver foil, N. W., hectog, forty cents.

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25. Gold and silver plated wares:
(a) In jewelry, kilo, two dollars and forty cents.

(b) In lamps not otherwise provided for, picture frames, knives, forks, and spoons, carriage and coffin fittings, saddlery hardware, foil, kilo, sixty cents.
(c) Not otherwise provided for, kilo, two dollars.
Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Group 2.—Cast iron.

Note.—Malleable cast iron and manufactures thereof shall be dutiable as wrought iron.

26. Articles of cast iron, painted or not, but not otherwise coated or ornamented, neither polished nor turned, gross weight:
(a) Bars, beams, plates, grates for furnaces, columns and pipes, one hundred kilos, thirty-five cents.
(b) Other, one hundred kilos, seventy-five cents.

27. Other articles of cast iron (except those covered or coated with gold or silver), fifteen per centum ad valorem.

Group 3.—Wrought iron and steel.

28. Wrought iron and steel:
(a) In rails, straight or bent, crossings and similar track sections, switch rails, and portable tramways, gross weight, one hundred kilos, forty cents.

29. Gold and silver plated wares:
    (a) Gold and silver plated jewelry, N. W., kilo, two dollars and forty cents;
    (b) Gold and silver plated wares other than jewelry, N. W., kilo, two dollars:

    Provided, That none of the articles classified under paragraphs twenty-seven, twenty-eight, and twenty-nine shall pay a less rate of duty than twenty-five per centum ad valorem: *And provided further*, That all articles classified for duty under paragraphs twenty-seven, twenty-eight, and twenty-nine shall pay the prescribed rates on the net weight of the articles themselves, and that the immediate packing in which they are contained shall be assessed for duty under the paragraph covering the article of which it is manufactured.

GROUP 2.—CAST IRON.

Articles of malleable cast iron are dutiable as manufactures of wrought iron.

30. Pigs, G. W., one hundred kilos, ten cents.
31. Articles not coated or ornamented with another metal or porcelain, neither polished nor turned:
    (a) Bars, beams, plates, grates for furnaces, columns, and pipes, G. W., one hundred kilos, thirty-five cents;
    (b) Lubricating boxes for railway trucks and carriages, and railways chairs, G. W., one hundred kilos, thirty cents;
    (c) Articles, other, not elsewhere mentioned, G. W., one hundred kilos, seventy-five cents.
32. Articles of all kinds not coated or ornamented with another metal or porcelain, either polished or turned, N. W., one hundred kilos, one dollar and twenty cents.
33. Articles of all kinds, enameled, bronze, gilt, tinned, or coated, or with ornaments, borders, or parts of other metals (gold or silver excepted), or combined with glass or ceramic ware, N. W., one hundred kilos, two dollars:

    Provided, That none of the articles classified under paragraphs thirty-two and thirty-three shall pay a less rate of duty than fifteen per centum ad valorem.

GROUP 3.—WROUGHT IRON AND STEEL.

34. Iron, soft or wrought, in ingots or "tochos," steel in ingots, G. W., one hundred kilos, twenty-four cents.
35. Wrought iron or steel, rolled:
    (a) Rails, G. W., one hundred kilos, thirty cents;

    Bent rails, or rails screwed or bolted together in crossings, and similar simple track sections, shall be dutiable under letter (a) of this paragraph, with a surtax of thirty per centum.

28. Wrought iron and steel—Continued.

(b) Metal cross-ties, switches, tongues, frogs, fishplates, and chairs, gross weight, one hundred kilos, forty-five cents.

(c) In bars or beams (except of crucible steel), not cut to measure, perforated, or riveted or fastened together, rods, tires, and hoops, gross weight, one hundred kilos, forty cents.

Provided, That bars or rods not exceeding fifteen millimeters in diameter and steel known as "bamboo steel," classified under clause (c) of this paragraph, shall not pay a less rate of duty than fifteen per centum ad valorem.

(d) The same, of crucible steel, gross weight, one hundred kilos, two dollars and sixty-five cents.

Provided, That no article classified under clause (d) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

29. Wrought iron or steel in sheets, gross weight:

(a) Plain and unpolished, one hundred kilos, fifty cents.

(b) Polished, corrugated, perforated, or cold rolled, galvanized or not, and hoop iron, one hundred kilos, one dollar.

Provided, That any of the articles or materials classified under this clause, made up in hoops, ridgings, eaves, drain pipes, gutters, ceilings, shingles, ceiling centers, borders, friezes, dados, and similar articles, shall be dutiable at the rate herein provided, with a surtax of one hundred per centum.

(c) Tinned, terneplate, and tin-plate, one hundred kilos, one dollar and twenty cents.

30. Wrought iron or steel, in pieces, in the rough, gross weight:

(a) Neither polished, turned, nor adjusted, one hundred kilos, sixty-five cents.

(b) Rough-turned or lathed, but neither polished nor adjusted, one hundred kilos, one dollar.

35. Wrought iron or steel, rolled—Continued.

(b) Bars and beams, neither perforated, riveted with screws, nor cut to measure, of all kinds (excepting fine crucible steel), including rods, tires, and hoops, G. W., one hundred kilos, sixty cents;

The rods in question are iron or steel rods exceeding eight millimeters in thickness employed in the manufacture of iron wire.

(c) The same, of crucible steel, G. W., one hundred kilos, one dollar and five cents;

Crucible steel is distinguishable from bar and other pieces of iron or common steel by its sharp edges. The surface is very smooth, of a bluish color darker than that of iron, and its fracture is close grained. (This steel is generally imported in round, triangular, square, octagonal, or flat bars.)

36. Wrought iron and steel in sheets, rolled:

(a) Neither polished nor tinned, and hoop iron, G. W., one hundred kilos, seventy-eight cents;

By hoop iron (fleges) shall be understood unpolished, flat bands or circles less than three millimeters in thickness.

(b) Tinned and tin plate, G. W., one hundred kilos, one dollar;

(c) Polished, corrugated, perforated, cold rolled, galvanized or not, and bands of polished hoop iron, G. W., one hundred kilos, ninety cents:

Provided, That any of the foregoing made up in ridgings, eaves, drainpipes, gutters, and similar articles shall be dutiable at the rate provided for the respective materials, with a surtax of one hundred per centum.

37. Wrought iron or steel:

Cast in pieces in the rough, neither polished, turned, nor adjusted, weighing each:

(a) Twenty-five kilos or more, G. W., one hundred kilos, seventy-five cents;

(b) Less than twenty-five kilos, G. W., one hundred kilos, one dollar.

31. Wrought iron or steel, in pieces, finished, gross weight:
    (a) Wheels weighing each more than one hundred kilos, axles, springs, brake-shoes, drawbars, brake-beams, bumpers, couplings, lubricating boxes, and similar articles for railways and tramways, one hundred kilos, forty-five cents.
    (b) Wheels weighing each one hundred kilos or less, axles and springs for vehicles, not otherwise provided for, one hundred kilos, one dollar and five cents.

32. Wrought iron or steel in large pieces, composed of bars, beams, or sheets, for structural purposes, perforated or cut to measure, fastened together or not, gross weight, one hundred kilos, one dollar and twenty-five cents.
33. Wrought iron or steel pipes, gross weight:
    (a) Plain, painted, tarred, or galvanized, one hundred kilos, one dollar and ten cents.
    (b) Other (except those coated or covered with gold or silver), one hundred kilos, one dollar and fifty cents.
34. Wrought iron or steel wire:
    (a) More than one millimeter in diameter, plain, galvanized, or coppered, wire cables and ropes, and barbed wire, ten per centum ad valorem.
    (b) One millimeter or less in diameter, plain, galvanized, or coppered, and wire netting, fifteen per centum ad valorem.
    (c) Other, including those covered with textiles, twenty-five per centum ad valorem.
    (d) Gauze, cloths, and screenings, in the piece, twenty per centum ad valorem.
    (e) In other manufactures (except those covered or coated with gold or silver), not otherwise provided for, twenty-five per centum ad valorem.
35. Wrought iron or steel chains, in the piece or otherwise (except in trinkets or jewelry):
    (a) Exceeding five millimeters in diameter, ten per centum ad valorem.
    (b) Other, plain, painted, or galvanized, fifteen per centum ad valorem.
    (c) The same, covered or coated with other metals (except gold or silver), twenty-five per centum ad valorem.
36. Anvils, ten per centum ad valorem.

37. Nuts, bolts, rivets, and washers, one hundred kilos, two dollars.

38. Nails, clasp nails, and staples, ten per centum ad valorem.

39. Screws, tacks, and brads, fifteen per centum ad valorem.
40. Saddlery hardware (except chains and buckles), plain, or covered or coated with other metals or materials (except gold or silver), fifteen per centum ad valorem.

38. Wrought iron or steel cast in pieces, finished:
    (a) Wheels weighing more than one hundred kilos, fishplates, chairs, sleepers, axles and springs for railways and tramways, and lubricating boxes, G. W., one hundred kilos, forty-five cents;

    (b) Wheels weighing one hundred kilos or less; axles and springs other than for railways and tramways, and cranks, G. W., one hundred kilos, one dollar and five cents.

39. Wrought iron or steel pipes:
    (a) Covered with sheet brass, G. W., one hundred kilos, one dollar and forty cents;
    (b) Other, galvanized or not, G. W., one hundred kilos, one dollar and five cents.
40. Wrought iron or steel wire, galvanized or not:
    (a) Two millimeters or more in diameter, N. W., one hundred kilos, seventy-five cents;
    (b) More than half and less than two millimeters in diameter, N. W., one hundred kilos, one dollar;
    (c) One half millimeter or less in diameter and wire covered with a textile, N. W., one hundred kilos, one dollar and forty cents.
41. Wrought iron or steel in large pieces, composed of bars or bars and sheets fastened by means of rivets or screws; the same, unrivited, perforated, or cut to measure, for bridges, frames, buildings, or other similar constructions, G. W., one hundred kilos, one dollar.
45. Cables, fencing (barbed wire), netting; furniture springs, N. W., one hundred kilos, seventy-five cents.

43. Anvils, G. W., one hundred kilos, one dollar and seventy-five cents.
47. Screws, nuts, bolts, washers, and rivets, N. W., one hundred kilos, two dollars.
48. Nails, clasp nails, tacks and brads, N. W., one hundred kilos, one dollar.

49. Saddlery hardware:
    (a) Common, made of iron or steel, common bits, halter chains, spurs, buckles, and all finishes of common harness, not nickled or covered with other metals or materials, N. W., one hundred kilos, three dollars;

41. Buckles (except trinkets or ornaments, or covered or coated with gold or silver), fifteen per centum ad valorem.

42. Cutlery:
    (a) Butchers', shoemakers', saddlers', plumbers', painters', pruning, budding, kitchen, bread, and cheese knives, table knives and forks; any of the foregoing with handles of common wood, or of iron, japanned or not, not covered or coated with other metals, and common scissors or shears, plain, glazed, or japanned, and grass, garden, hedge, pruning, and sheep shears, and fishhooks, twenty per centum ad valorem.
    (b) Pocket cutlery, hunting and sheath knives, side arms (not fire) and parts therefor, razors, and other cutlery, including scissors and shears not otherwise provided for (except those covered or coated with gold or silver), thirty per centum ad valorem.
    (c) Sword canes and similar articles and weapons with concealed blades, eighty per centum ad valorem.

43. Firearms of all kinds and detached parts therefor, forty per centum ad valorem.

44. Manufactures of terneplate or tin plate:
    (a) In articles not otherwise provided for, plain, painted, varnished, or japanned, fifteen per centum ad valorem.
    (b) The same, including vehicle lamps, covered, coated, or combined with other metals or materials (except gold or silver), twenty per centum ad valorem.
    (c) Vehicle lamps, covered or coated to any extent with gold or silver, in which the component material of chief value is tin plate, twenty-five per centum ad valorem.

45. Manufactures not otherwise provided for, in which wrought iron or steel is the component material of chief value:
    (a) Plain, painted, varnished, or japanned, or covered or coated with lead, tin, or zinc, fifteen per centum ad valorem.
    (b) Other (except those covered or coated with gold or silver), twenty per centum ad valorem.

49. Saddlery hardware—Continued.
(b) The same, ornamented, nickled or covered with other metals or materials, N. W., one hundred kilos, six dollars.
NOTE.—This paragraph shall include similar buckles used by carriage makers.

50. Buckles, not gold or silver plated, nor specially provided for:
(a) Bronze gilt or nickled, N. W., kilo, twenty cents.
(b) Others not specially provided for, N. W., kilo, fifteen cents.

54. Cutlery:
(a) Butchers', shoemakers', saddlers', kitchen, bread, vegetable, cheese, plumbers', and painters' knives; table knives and forks with common wood or iron handles (not nickeled); scissors and shears with glazed or japanned bows, N. W., kilo, fifteen cents;
(b) Pocket cutlery, side arms (not fire) and parts for same; razors, N. W., kilo, sixty cents;
(c) Pruning and budding knives, grass, garden, hedge, pruning and sheep shears, N. W., kilo, five cents;
(d) Fishhooks; all other cutlery, including scissors and shears, not specially provided for, N. W., kilo, thirty cents;
(e) Surgical and dental instruments of all kinds, cutlery or not, including those of other materials except gold, platinum, or silver; and including, also, medical induction batteries and thermocauteries, N. W., kilo, thirty cents.

Provided, That none of the articles classified under paragraphs fifty-one, fifty-two, fifty-three, and fifty-four shall pay a less rate of duty than fifteen per centum ad valorem.

55. Small arms and barrels:
(a) Barrels, unfinished, for portable arms, N. W., kilo, twenty-five cents;
(b) Barrels, finished, for portable arms, N. W., kilo, sixty cents;
(c) Pistols and revolvers, also their detached parts, except barrels, N. W., kilo, three dollars.

56. Other arms, breech and muzzle loading, and detached parts thereof, except barrels, N. W., kilo, two dollars.

57. Manufactures of tin plate, N. W., one hundred kilos, five dollars.

58. Wrought iron or steel in common articles of all kinds not specially provided for, though coated with lead, tin, or zinc, or painted or varnished, N. W., one hundred kilos, two dollars and fifty cents:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

GROUP 4.—COPPER AND ALLOYS THEREOF.

46. Copper and alloys thereof, in bars, pipes, and sheets, and alloys of copper (except Muntz metal), in lumps and ingots, ten per centum ad valorem.

47. Copper and alloys thereof, in wire:
(a) Plain, fifteen per centum ad valorem.
(b) Blanched, gilt, or nickeled, twenty-five per centum ad valorem.
(c) Covered with textiles, not otherwise provided for, or with insulating materials, and cables for conducting electricity, and trolley wire, ten per centum ad valorem.
(d) Covered with silk, not otherwise provided for, twenty-five per centum ad valorem.

(e) Gauze, cloths, and screenings, in the piece, twenty per centum ad valorem.
(f) Manufactures not otherwise provided for, in which wire of copper or its alloys is the component material of chief value (except when covered or coated with gold or silver), twenty-five per centum ad valorem.

59. Wrought iron or steel in articles of all kinds not specially mentioned, fine, that is, polished, enameled, coated with porcelain, nickel, or other metals (with the exception of lead, tin, zinc, gold, or silver), or with ornaments, borders, or parts of other metals (except gold or silver), or combined with glass or earthenware, N. W., one hundred kilos, four dollars:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

GROUP 4.—COPPER AND ALLOYS OF COMMON METALS WITH COPPER (BRASS, BRONZE, AND SO FORTH).

60. Copper scales (laminæ), copper of first fusion, old copper, brass, and so forth, G. W., one hundred kilos, one dollar and fifty cents.
61. Copper and alloys of copper; in ingots, G. W., one hundred kilos, two dollars.
62. The same rolled in bars of all kinds, G. W., one hundred kilos, two dollars and twenty-five cents.
63. The same rolled in sheets, G. W., one hundred kilos, two dollars and fifty cents.
64. The same in wire, galvanized or not:
    (a) One millimeter or more in diameter, N. W., one hundred kilos, four dollars and fifty cents;
    (b) Less than one millimeter in diameter, N. W., one hundred kilos, four dollars and fifty cents;
    (c) Silvered or nickeled, N. W., kilo, thirty-five cents.
65. The same in wire, covered with textiles other than silk, not specially provided for, or with insulating materials; cables for conducting electricity, N. W., one hundred kilos, five dollars;
    (a) The same in wire covered with silk, flexible or not, N. W., kilo, fifteen cents.
66. The same in wire gauze:
    (a) Up to two hundred threads per inch, N. W., kilo, four cents;
    (b) Of two hundred threads or more per inch, N. W., kilo, ten cents.
67. The same in pipes, bearings, and plates for fireplaces, either wrought or partially wrought, G. W., one hundred kilos, three dollars and twenty-five cents.
68. The same in nails, tacks, crochet hooks, pins, pens, hairpins, screws, nuts, bolts, washers, and rivets:
    (a) Nails, tacks, screws, nuts, bolts, washers, and rivets, bronze-gilt or nickeled, N. W., kilo, twenty cents;
    (b) Same, not bronze-gilt or nickeled, N. W., kilo, five cents;
    (c) Pins, pens, crochet hooks, and hairpins, N. W., kilo, thirty cents.
44. Wire gauze:
    (a) Up to forty threads per square inch, N. W., one hundred kilos, three dollars;
    (b) Of forty threads or more per square inch, N. W., one hundred kilos, five dollars.

48. Manufactures not otherwise provided for, in which copper or alloys thereof is the component material of chief value:
    (a) Plain, polished, varnished, painted, tinned, or japanned, twenty per centum ad valorem.
    (b) Other (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

GROUP 5.—OTHER METALS AND ALLOYS THEREOF.

49. Mercury, gross weight, kilo., ten cents.
50. Nickel, aluminum, and alloys thereof:
    (a) In bars, sheets, pipes, and wire, fifteen per centum ad valorem.
    (b) In articles not otherwise provided for, twenty-five per centum ad valorem.

51. Tin and alloys thereof:
    (a) In bars, sheets, pipes, and wire, in thin leaves (tin foil), and alloys in lumps or ingots, ten per centum ad valorem.
    (b) In articles not otherwise provided for (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

52. Zinc, lead, and metals not otherwise provided for, and alloys thereof:
    (a) In bars, sheets, pipes, wire, and type, and sanitary traps and other plain articles bearing evident signs of being for sanitary construction, and alloys in lumps or ingots, ten per centum ad valorem.
    (b) In plain articles not otherwise provided for, fifteen per centum ad valorem.
    (c) In articles gilt, nickeled, or otherwise embellished (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

69. Copper and alloys of copper:
(a) In articles not specially provided for, varnished or not, N. W., kilo, fifteen cents;
(b) In artcles of bronze gilt or nickeled, not specially provided for, except when exclusively used for sanitary constructions, N. W., kilo, thirty cents;
(c) In articles of bronze gilt or nickeled, when exclusively used for sanitary constructions, N. W., kilo, twenty cents;

By "sanitary construction" are meant the fixtures, fittings, and attachments such as pipes, valves, drains, spigots, basins, faucets, and douches, used in modern sanitary house plumbing and for bathrooms:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

GROUP 5.—OTHER METALS AND THEIR ALLOYS.

70. Mercury, G. W., kilo, ten cents.
71. Nickel, aluminum, and their alloys:
(a) In lumps and ingots, G. W., one hundred kilos, four dollars;
(b) In bars, sheets, pipes, and wire, N. W., one hundred kilos, six dollars;
(c) In all other articles of nickel, N. W., kilo, fifty cents;
(d) In cooking utensils of aluminum, N. W., kilo, twenty-five cents;
(e) In all other articles of aluminum, N. W., kilo, one dollar;

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

72. Tin and alloys thereof:
(a) In lumps or ingots, G. W., one hundred kilos, two dollars;
(b) In bars, sheets, pipes. and wire, N. W., one hundred kilos, three dollars and fifty cents;
(c) Hammered in thin leaves (tin foil) and capsules for bottles, N. W., kilo, five cents;
(d) In other articles of all kinds, N. W., kilo, thirty cents.

73. Zinc, lead, and other metals, not specially mentioned, as well as their alloys:
(a) In lumps or ingots, G. W., one hundred kilos, fifty cents.
(b) In bars, sheets, pipes, and wire, including shot, G. W., one hundred kilos, seventy-five cents;
(c) Articles bronze gilt or nickeled, except when exclusively used for sanitary construction, N. W., kilo, fifty cents;
(d) Articles bronze gilt or nickeled, when used exclusively for sanitary construction, N. W., kilo, twenty cents;

CLASS IV.—SUBSTANCES EMPLOYED IN PHARMACY, AND CHEMICAL INDUSTRIES; DRUGS, CHEMICALS, PIGMENTS, AND VARNISHES.

GROUP 1.—SIMPLE DRUGS.

53. Oleaginous seeds, copra, and cocoanuts, gross weight:
    (a) Crude, one hundred kilos., eighty cents.
    (b) In meal, flour, or cakes, not otherwise provided for, one hundred kilos., one dollar and fifty cents.
54. Resins and gums:
    (a) Colophony (common or navy resin), Burgundy and similar pitch, and Stockholm tar, ten per centum ad valorem.
    (b) Other, when not in the form of a pharmaceutical product or preparation, twenty per centum ad valorem.

55. Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, fruits, flowers, dried fibers, grains, herbs, leaves, lichens, mosses, stems, seeds aromatic and seeds of morbid growth, weeds, woods, and similar vegetable products, crude, neither edible nor in the form of a pharmaceutical product or preparation, not otherwise provided for, including weight of immediate containers, one hundred kilos, three dollars.

    Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
56. Ginseng root, kilo., five dollars.

    Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
57. Animal products employed in medicine, crude, neither edible nor in the form of a pharmaceutical product or preparation, not otherwise provided for, including weight of immediate containers, one hundred kilos., four dollars.

    Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

73. Zinc, lead, etc.—Continued.
(e) Zinc nails and tacks, neither bronze gilt nor nickel, N. W., kilo, six cents;
(f) In other articles, including type, N. W., kilo, fifteen cents.
Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

CLASS III.—SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES, AND PRODUCTS COMPOSED OF THESE SUBSTANCES.

GROUP 1.—SIMPLE DRUGS.

76. Oleaginous seed, copra, or cocoanuts, G. W., one hundred kilos, sixty cents.

77. Resins and gums:
(a) Colophony, Burgundy, and similar pitch and Stockholm tar, G. W., one hundred kilos, twenty-five cents;
(b) Spirits of turpentine, N. W., one hundred kilos, one dollar seventy-five cents;
(c) Caoutchouc and gutta-percha, raw or melted in lumps, G. W., one hundred kilos, three dollars;
78. Camphor (raw), aloes, extract of licorice, and other similar vegetable juices not specially provided for, N. W., one hundred kilos, five dollars;
(a) Camphor, refined, N. W., kilo, fifteen cents.
81. Drugs, such as barks, beans, berries, buds, bulbs, and bulbous roots, fruits, flowers, dried fibers, grains, herbs, leaves, lichens, mosses, stems, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and other similar vegetable products; any of the foregoing which are drugs and not edible and are in crude state, not specially provided for, and not in the form of a pharmaceutical product or preparation, N. W., one hundred kilos, two dollars and fifty cents;

(a) Ginseng root, N. W., kilo., two dollars.

82. Animal products employed in medicine not specially mentioned, N. W., one hundred kilos, three dollars:
Provided, That none of the articles classified under paragraphs eighty-one and eighty-two shall pay a less rate of duty than twenty per centum ad valorem.

Group 2.—Pigments, paints, dyes, and varnishes.

58. Mineral pigments of common, natural occurrence (including ochers, haemitites, barytes, and manganese), substances prepared for calcimines and whitewash, any of the foregoing when dry, ten per centum ad valorem.

Note.—Any substance otherwise subject to classification under this paragraph shall, when imported in the form of a liquid or paste, be dutiable under clause (d) of paragraph fifty-nine.

59. Pigments and paints not otherwise provided for:
    (a) White or red lead, dry, fifteen per centum ad valorem.
    (b) The same, in liquid or paste, putty of all kinds, bituminous paints made from mineral pitch or coal tar (not aniline dyes), twenty per centum ad valorem.
    (c) Pigments not otherwise provided for, dry, twenty per centum ad valorem.
    (d) The same, in liquid or paste, twenty-five per centum ad valorem.

60. Varnishes and wood fillers of all kinds, fifteen per centum ad valorem.
61. Spirits of turpentine, ten per centum ad valorem.
62. Inks:
    (a) Printing and lithographic, in any form, fifteen per centum ad valorem.
    (b) Other, in any form, twenty-five per centum ad valorem.
63. Pencils of paper or wood, filled with lead or other materials, pencils of lead, and charcoal and other crayons not otherwise provided for, fifteen per centum ad valorem.

64. Dyes, dyestuffs, tan bark and tanning extracts, not otherwise provided for:
    (a) Woods, barks, roots, and similar natural products, for dyeing or tanning, ten per centum ad valorem.
    (b) Extracts from the same, for dyeing or tanning, and cutch in any form, fifteen per centum ad valorem.
    (c) Cochineal, indigo (natural or synthetic), colors derived from coal, and chemical dye colors not otherwise provided for, thirty per centum ad valorem.

GROUP 2.—COLORS, DYES, AND VARNISHES.

83. Natural colors (ochers, and so forth), in powder or lumps, G. W., one hundred kilos, one dollar.

NOTE.—Natural colors prepared in paste, oil, or water shall be dutiable under paragraph eighty-four (d).

84. Artificial colors of metallic bases:
   (a) White and red lead in powder or lumps, N. W., one hundred kilos, one dollar;
   (b) White and red lead prepared in the paste, oil, or water, also putty, N. W., one hundred kilos, three dollars;
   (c) Other artificial colors of metallic bases, in powder or lumps, N. W., one hundred kilos, two dollars;
   (d) Other artificial or natural colors prepared in paste or ready for use in oil, water, varnish, or turpentine, N. W., one hundred kilos, five dollars.

88. Varnishes, N. W., one hundred kilos, four dollars:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

85. Other artificial colors in powder, crystals, lumps, or paste, N. W., kilo, fifteen cents:
   (a) Printing and lithographic inks, including dry colors for the same not specially provided for; also bituminous paints made from mineral pitch or coal tar (not anilin dyes), N. W., one hundred kilos, two dollars;
   (b) Writing and drawing inks, N. W., one hundred kilos, four dollars;
   (c) Lead, colored, and indelibible pencils, and charcoal pencils for drawing, N. W., kilo, fifteen cents:

Provided, That none of the articles classified under paragraphs eighty-four and eighty-five shall pay a less rate of duty than fifteen per centum ad valorem.

86. Natural dyes:
   (a) Woods, barks, roots, and so forth, for dyeing, G. W., one hundred kilos, twenty cents;
   (b) Madder or rubian, G. W., one hundred kilos, two dollars and twenty-five cents;
   (c) Indigo and cochineal, G. W., kilo, ten cents.

87. Artificial dyes:
   (a) Extracts from logwood, orchilla, and other dyeing extracts, N. W., one hundred kilos, one dollar;
   (b) Colors derived from coal, and all other chemical dye colors not specially provided for, N. W., kilo, fifteen cents.

79. Tan bark, G. W., one hundred kilos, ten cents.

399. Indigo, one hundred kilos, twenty-five cents.

400. Indigo employed in dyeing ("tintarron"), one hundred kilos, two and one-half cents.

65. Graphite and manufactures of the same (except axle grease), and polishing, dressing, cleansing, and preserving preparations, for shoes and leather, twenty-five per centum ad valorem.

GROUP 3.—CHEMICAL AND PHARMACEUTICAL PRODUCTS.

66. Sulphur, gross weight, one hundred kilos, fifty cents.
67. Bromine, boron, iodine, and phosphorus, twenty per centum ad valorem.
68. Inorganic acids:
    (a) Hydrochloric, boric, nitric and sulphuric, and mixtures of two or more of the same, gross weight, one hundred kilos, thirty-five cents.
    (b) Carbon dioxide (liquid carbonic acid), and sulphur dioxide, twenty per centum ad valorem.
    (c) Not otherwise provided for, twenty-five per centum ad valorem.

69. Organic acids, not otherwise provided for:
    (a) Carbolic, ten per centum ad valorem.
    (b) Other, twenty-five per centum ad valorem.

70. Oxides and hydroxides of potassium, sodium, barium, and other caustic alkalies, not otherwise provided for, and soda ash, gross weight, one hundred kilos, fifty cents.
71. Aqua ammonia, and anhydrous ammonia, fifteen per centum ad valorem.
72. Inorganic salts:
    (a) Sulphates of ammonium and potassium, chloride of potassium, phosphates and superphosphates of lime, nitrates of potassium and sodium, and other chemical and artificial fertilizers, five per centum ad valorem.
    (b) Calcium hypochlorite (chloride of lime), ten per centum ad valorem.
    (c) Common salt and salts not otherwise provided for, twenty-five per centum ad valorem.

). Blacking of all kinds; graphite and manufactures of graphite of all kinds; polishing, dressing, cleansing, and preserving preparations for shoes or leather; bone and lamp blacks of all kinds, N. W., one hundred kilos, three dollars.

GROUP 3.—CHEMICAL AND PHARMACEUTICAL PRODUCTS.

). Simple bodies:
(a) Sulphur, G. W., one hundred kilos, fifteen cents;
(b) Bromine, boron, iodine, and phosphorus, N. W., kilo, eighteen cents.

1. Inorganic acids:
(a) Hydrochloric, boric, nitric, and sulphuric acid; also aqua regia, G. W., one hundred kilos, twenty cents;
(b) Liquid carbonic acid, N. W., one hundred kilos, five dollars;
(c) Other, N. W., one hundred kilos, five dollars.
Provided, That none of the articles classified under letter (c) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

2. Organic acids:
(a) Oxalic, citric, tartaric, and carbolic, G. W., one hundred kilos, one dollar;
(b) Oleic, stearic, palmitic, G. W., one hundred kilos, one dollar and forty cents;
(c) Acetic, G. W., one hundred kilos, six dollars;
(d) Other, N. W., one hundred kilos, five dollars:
Provided, That none of the articles classified under letter (d) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

3. Oxides and hydroxides of potassium, sodium, and other caustic alkalies and barilla, including aqua ammonia, G. W., one hundred kilos, twenty-five cents.

4. Inorganic salts:
(a) Chloride of sodium (common salt), crude, G. W., one hundred kilos, twenty cents;
(b) Chloride of sodium (common salt), ground, powdered, or otherwise manufactured, G. W., one hundred kilos, fifty cents;
(c) Chloride of potassium; sulphates of sodium, iron or magnesium, carbonate of magnesium, alum, G. W., one hundred kilos, forty-five cents;
(d) Sulphate of ammonium; phosphates and superphosphates of lime, nitrates of potassium and sodium, G. W., one hundred kilos, three cents;
(e) Ammonium carbonate, ammonium chloride, copper nitrate, copper sulphate, copper oxide, chloride of lime (bleaching powder), sulphate of potassium, hyposulphite of sodium, borax, and sal soda, also calcium carbide, G. W., one hundred kilos, seventy-five cents;

73. Organic salts not otherwise provided for, twenty-five per centum ad valorem.

NOTE.—No acids or double salts shall be dutiable under this paragraph.

74. Mixtures of denaturants, formalin, potassium bitartrate (cream of tartar, argols, wine lees), ten per centum ad valorem.

75. Chemical products, compounds and elements, not otherwise provided for, twenty-five per centum ad valorem.

76. Alkaloids and their salts (except those of opium or of cinchona bark), and salts of gold, silver and platinum, thirty-five per centum ad valorem.

77. Opium in any form, and preparations thereof, for medicinal purposes, not otherwise provided for, subject to the provisions of section four of this Act, thirty-five per centum ad valorem.

78. Proprietary and patent medicinal mixtures and compounds; Chinese and similar medicines:

(a) Without alcohol, or containing not to exceed fourteen per centum of alcohol, fifty per centum ad valorem.

(b) Containing more than fourteen per centum of alcohol, seventy-five per centum ad valorem.

79. Pharmaceutical products, medicinal preparations, plasters and poultices, and capsules empty, any of the foregoing not otherwise provided for, thirty per centum ad valorem.

80. Aseptic and antiseptic surgical dressings (including absorbent cotton, medicated or not), catgut, silk, and similar ligatures for use in surgery or dentistry, fifteen per centum ad valorem.

94. Inorganic salts—Continued.
(f) Chlorates of sodium and potassium, G. W., one hundred kilos, one dollar and eighty cents;
(g) Bicarbonate of sodium, G. W., one hundred kilos, one dollar;
(h) Other, N. W., one hundred kilos, two dollars;
Provided, That none of the articles classified under letter (h) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

106. Artificial or chemical fertilizers, G. W., one hundred kilos, five cents.

95. Organic salts:
(a) Acetates and oxalites, G. W., one hundred kilos, two dollars and fifty cents;
(b) Citrates and tartrates, N. W., one hundred kilos, three dollars;
NOTE.—No acid or double salts shall be dutiable under this paragraph.

97. Chemical products not specially mentioned, N. W., kilo, two cents.

96. Alkaloids and their salts, except those of cinchona bark; chlorides of gold, silver, and platinum, N. W., kilo, six dollars and seventy-five cents.

80. Opium:
(a) Crude, N. W., kilo, four dollars;
(b) The same manufactured or prepared for smoking or other purposes, N. W., kilo, five dollars:
Provided, however, That the Philippine Commission or any subsequent Philippine legislature shall have the power to enact legislation to prohibit absolutely the importation or sale of opium, or to limit or restrict its importation and sale, or adopt such other measures as may be required for the suppression of the evils resulting from the sale and use of the drug: *And provided further*, That after March first, nineteen hundred and eight, it shall be unlawful to import into the Philippine Islands opium, in whatever form, except by the Government, and for medicinal purposes only, and at no time shall it be lawful to sell opium to any native of the Philippine Islands except for medicinal purposes.

98. Pills (except quinine pills), capsules or medicinal drázház and the like, N. W., kilo, twenty-five cents.

99. Pharmaceutical products not specially provided for, including Chinese and other similar medical preparations, and materials used exclusively therefor not specially provided for; aseptic and antiseptic surgical dressings, and catgut, silk, and similar ligatures for surgical use, N. W., kilo, twenty-five cents;
(a) Absorbent cotton, not medicated, N. W., kilo, ten cents:
Provided, That none of the articles classified under paragraphs ninety-seven, ninety-eight, and ninety-nine shall pay a less rate of duty than fifteen per centum ad valorem.

GROUP 4.—OILS, FATS, WAXES, AND DERIVATIVES THEREOF.

81. Fixed vegetable oils, solid or liquid:
    (a) In receptacles weighing each (contents included) more than two kilos, fifteen per centum ad valorem.
    (b) In other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.

82. Animal oils and fats, not otherwise provided for:
    (a) Crude, ten per centum ad valorem.
    (b) Refined, in receptacles weighing each (contents included) more than two kilos, fifteen per centum ad valorem.
    (c) The same, in other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.

83. Mineral, vegetable, and animal wax, any of the foregoing not the products of petroleum:
    (a) Crude, ten per centum ad valorem.
    (b) In candles, twenty per centum ad valorem.
    (c) In manufactures not otherwise provided for, thirty per centum ad valorem.
84. Soaps, soap powders, similar cleansing and scouring preparations or compositions, any of the foregoing not otherwise provided for, fifteen per centum ad valorem.
85. Essential oils, perfumery and products used in the manufacture thereof, and toilet preparations:
    (a) Essential oils, natural or artificial, fifty per centum ad valorem.
    (b) Perfumery and products used in the manufacture thereof toilet preparations (including powders, oils, cosmetics hair dyes, tooth soaps and tooth powders, grease paints and similar articles for toilet purposes), any of the foregoing not otherwise provided for, incense, and joss sticks forty per centum ad valorem.

GROUP 5.—VARIOUS.

86. Bone char, suitable for use in decolorizing sugar, ten per centum ad valorem.
87. Starch, fecula, and dextrin, any of the foregoing for industrial purposes, gross weight, one hundred kilos, two dollars.

88. Glues, albumens, gelatins, isinglass, and manufactures of any of the foregoing, twenty-five per centum ad valorem.

GROUP 4.—OILS, FATS, WAX, AND THEIR DERIVATIVES.

0. Vegetable oils:
   (a) Solid (cocoanut, palm, and so forth), G. W., one hundred kilos, one dollar;
   (b) Liquid, not specially provided for, and not in the form of a pharmaceutical product or preparation, G. W., one hundred kilos, one dollar and twenty-five cents.

)4. Olive oil:
   (a) In receptacles of earthenware, wood, or tin, N. W., one hundred kilos, four dollars;
   (b) In bottles, N. W., kilo, seven and one-half cents.

)5. Other refined oils in bottles for table use, N. W., kilo, five cents.

)1. Animal oils and animal fats:
   (a) Cod-liver oil and other medicinal oils not refined, G. W., one hundred kilos, two dollars and fifty cents;
   (b) Cod-liver oil and other medicinal oils refined, but not in the form of a pharmaceutical product or preparation, G. W., one hundred kilos, five dollars;
   (c) Glycerin, olein, stearin, and spermaceti, crude, G. W., one hundred kilos, one dollar and forty cents;
   (d) Other crude oils and fats, G. W., one hundred kilos, fifty cents;
   (e) Other refined oils and fats not specially provided for, G. W., one hundred kilos, three dollars.

102. Mineral, vegetable, and animal wax, unwrought, and paraffin in lumps, G. W., one hundred kilos, two dollars.

103. Articles of stearin, and paraffin; wax of all kinds, wrought, N. W., one hundred kilos, five dollars.

104. Soap and other scouring compositions; all soaps, soap powders and preparations, and similar scouring compositions, fifteen per centum ad valorem.

105. Perfumery:
   (a) Essential oils, extracts, and products used in the preparation of perfumery, including musk, N. W., kilo, five dollars;
   (b) All other kinds of perfumery not otherwise provided for; powders and oils for toilet purposes, N. W., kilo, fifty cents:

   Provided, That none of the articles classified under paragraph one hundred and five shall pay a less rate of duty than twenty-five per centum ad valorem.

GROUP 5.—VARIOUS.

107. Starch and feculæ for industrial purposes, N. W., one hundred kilos, two dollars.

108. Dextrin, N. W., one hundred kilos, one dollar.

109. Glues, albumens, and gelatin, G. W., one hundred kilos, four dollars.

89. Explosives:
    (a) Dynamite, giant and blasting powder, and similar explosives, miners' fuses and caps, and explosive signals, ten per centum ad valorem.
    (b) Other, fire works, cartridges, fixed ammunition, primers and percussion caps, for firearms, thirty per centum ad valorem.
    (c) Fire crackers and toy torpedoes, including weight of immediate containers, kilo, twenty cents.

90. Matches of all kinds, including weight of immediate containers, kilo, twenty cents.

CLASS V.—COTTON AND MANUFACTURES THEREOF.

GROUP 1.—COTTON WASTE.

91. Cotton waste, ten per centum ad valorem.

GROUP 2.—YARNS, THREADS, AND CORDAGE.

92. Yarns, not otherwise provided for, in hanks, cops, or bobbins, fifteen per centum ad valorem.
93. Yarns or threads for sewing, crocheting, darning, or embroidering, and mercerized yarns or threads, twenty-five per centum ad valorem.
94. Threads or twines for sewing sails and sacks, rope and cordage, fishing nets, and wicks for making candles and matches, twenty per centum ad valorem.
95. Hammocks, tennis nets, manufactures of netting not otherwise provided for, forty per centum ad valorem.
96. Felts, batting, and mops and swabs of cotton yarns, fifteen per centum ad valorem.

111. Gunpowder and explosive compounds:
(a) Gunpowder, explosive compounds and miners' fuses, N. W., one hundred kilos, five dollars;
(b) Gunpowder, sporting and other explosives not intended for mines, including fireworks of all kinds, N. W., kilo, twenty cents.

All gunpowder intended for any kind of firearms, capable of passing through a metallic riddle with round holes two and one-half millimeters in diameter, shall be considered as sporting.

346. Cartridges with or without projectiles or bullets, also primers and caps for such arms, N. W., kilo, fifteen cents.

351. Matches of wax, wood, or cardboard, N. W., kilo, twenty cents.

Class IV.—Cotton and its manufactures.

Group 1.—Raw cotton.

112. Raw cotton, with or without seed, and cotton waste, N. W., one hundred kilos, fifty cents.

Cotton yarns and threads of less than twenty centimeters in length shall be considered as waste of spun cotton.

Group 2.—Yarns.

Rule applicable to goods classed in the present group:

A meter of number one cotton yarn of a single thread weighs fifty-nine centigrams. To ascertain the number to which a cotton yarn corresponds any number of the meters thereof may be taken. The number of meters so taken must be multiplied by fifty-nine and the product thereof must be divided by the number of centigrams that the tested length of yarn weighs. The quotient so obtained will be the number of the tested yarn, if of not more than one thread. If the yarn is of more than one thread, the quotient must be multiplied by the number of threads, and to give the proper number seven per centum must be added if not dyed, or ten per centum if dyed.

113. Yarn in hanks:
(a) Bleached or unbleached, N. W., kilo, ten cents;
(b) Dyed, N. W., kilo, fifteen cents.

114. Yarn in cops, bobbins, or spools, unbleached, including weight of bobbins, spools, and so forth:
(a) Up to number thirteen, N. W., kilo, nine cents;
(b) Number fourteen to number twenty-five, N. W., kilo, eleven cents;
(c) Number twenty-six to number thirty-five, N. W., kilo, thirteen cents;
(d) Number thirty-six to number forty-five, N. W., kilo, sixteen cents;
(e) Number forty-six and above, N. W., kilo, twenty cents.

Group 3.—Textiles.

Note.—When textiles, included in this group, contain an admixture of materials, are brochéd, embroidered, trimmed, or made-up, they shall be subject to the corresponding surtaxes prescribed in General Rules Two to Eleven, inclusive.

Textiles woven with a colored yarn on the selvage, or with a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

115. The same, bleached or dyed, including weight of bobbins, spools, and so forth:
   (a) Up to number thirteen, N. W., kilo, fourteen cents;
   (b) Number fourteen to number twenty-five, N. W., kilo, sixteen cents;
   (c) Number twenty-six to number thirty-five, N. W., kilo, eighteen cents;
   (d) Number thirty-six to number forty-five, N. W., kilo, twenty-two cents;
   (e) Number forty-six and above, N. W., kilo, twenty-five cents.

116. Yarns or threads for sewing, crocheting, darning, or embroidering, including the weight of the reels or spools, N. W., kilo, twenty cents;
   (a) Thread for sewing sails, wrapping twine and cord, twisted or braided, including the weight of the reels, N. W., kilo, twelve cents;
   (b) Wicks for making candles or matches, including the weight of the reels, N. W., kilo, six cents.

133. Rope and cordage, G. W., one hundred kilos, six dollars.

Group 3.—Textiles.

Rule A. When the textiles included in the numbers of this group contain an admixture they shall, according to kind, be liable to the following surtaxes (see rules two to twelve, inclusive):

1. Cotton textiles containing threads of hemp, jute, linen, ramie, or pita shall be liable to a surtax of fifteen per centum of the duties applicable thereto.

   Provided, That the number of these threads of hemp, jute, linen, ramie, or pita counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

   When the number of threads of hemp, jute, linen, ramie, and so forth, exceeds one-fifth of the total the textiles shall be subject to the corresponding duties of Class V.

2. Cotton textiles containing threads of wool, flock wool, hair, or wastes of these materials shall be liable to a surtax of thirty-five per centum of the duties applicable thereto.

   Provided, That the number of threads of wool, flock wool, hair, or their wastes counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

   When the number of threads of wool, flock wool, hair, or their wastes exceed one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VI, as textiles mixed with wool.

3. Cotton textiles containing threads of silk or floss silk, shall be liable to a surtax of seventy per centum of the duties applicable thereto.

   Provided, That the number of silk or floss silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

97. Textiles, plain and without figures, napped or not, weighing eight kilos or more per one hundred square meters, having:
(a) Up to eighteen threads, kilo, ten cents.

RULE A—Continued.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

The provisions of this rule shall not apply to knitted stuffs, tulles, laces, and blondes (see rule five), to ribbons (rule six), or to trimmings (rule seven).

RULE B. Articles included in this group, which are within the undermentioned conditions, shall be liable to the following surtaxes (see rules two to twelve, inclusive):

(a) Textile brochés, or woven like brocades with silk or floss silk, shall be liable to the duties leviable thereon, plus a surtax of fifteen per centum.

(b) Textiles embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus a surtax of thirty per centum.

Should the embroidery contain threads, purl, or spangles of common metal or of silver the surtax shall amount to sixty per centum of the duties applicable to the textile.

When the threads, purl, or spangles are of gold the surtax shall be one hundred per centum.

(c) Textiles and trimmings containing threads or purl of common metals or silver shall be liable to a surtax of fifty per centum of the duties leviable thereon.

When the threads or purl are of gold the surtax shall amount to one hundred per centum.

(d) Textiles entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of fifteen per centum.

Shawls called "mantones" and "panalones," traveling rugs, sarongs, patadeones, counterpanes, sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed fichus and handkerchiefs shall, for the making up, be liable to a surtax of thirty per centum of the duties leviable thereon.

Other made-up articles, wearing apparel and clothing of all kinds, except corsets and the articles provided for in paragraph one hundred and twenty-five, finished, half finished, cut, or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component textile on their most visible exterior part, plus a surtax of one hundred per centum.

Textiles having a false selvage, on either one or both sides, shall be considered as goods improved in condition, and shall be liable, as the textile, to the duties leviable thereon, plus an additional surtax of one hundred per centum. This provision applies to all cotton fabrics.

NOTE.—By a false selvage shall be understood an edge obtained by cutting, ripping, tearing, or otherwise splitting the textile in the direction of the warp.

117. Textiles, plain and without figures, napped or not, weighing ten kilos or more per one hundred square meters, unbleached, bleached, or dyed; and

97. Textiles, plain and without figures, etc.—Continued.
(b) From nineteen to thirty-one threads, kilo, fourteen cents.
(c) From thirty-two to thirty-eight threads, kilo, twenty cents.
(d) From thirty-nine to four-four threads, kilo, twenty-six cents.
(e) Forty-five threads or more, kilo, thirty-two cents.
Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of thirty per centum; and
Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

98. The same, weighing less than eight kilos per one hundred square meters, having:
(a) Up to eighteen threads, kilo, eighteen cents.
(b) From nineteen to thirty-one threads, kilo, twenty-seven cents.
(c) From thirty-two to thirty-eight threads, kilo, thirty-four cents.
(d) From thirty-nine to forty-four threads, kilo, forty cents.
(e) Forty-five threads or more, kilo, fifty cents.
Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum; and
Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

99. Textiles, twilled or figured in the loom, napped or not, weighing ten kilos or more per one hundred square meters, having:
(a) Up to eighteen threads, kilo, fourteen cents.
(b) From nineteen to thirty-one threads, kilo, eighteen cents.
(c) From thirty-two to thirty-eight threads, kilo, twenty-four cents.
(d) Thirty-nine to forty-four threads, kilo, thirty cents.
(e) Forty-five threads or more, kilo, thirty-four cents.
Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of thirty per centum; and
Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than

Textiles, plain and without figures, stamped or printed, napped or not, measuring not over sixty-five centimeters in width, weighing eight kilos or more per one hundred square meters; and

Textiles, plain and without figures, not stamped or printed, whatever be their width, weighing eight kilos or more per one hundred square meters, having—

(a) Up to eighteen threads, N. W., kilo, ten cents.
(b) From nineteen to thirty-one threads, N. W., kilo, fourteen cents.
(c) From thirty-two to thirty-four threads, N. W., kilo, eighteen cents.
(d) From thirty-five to thirty-eight threads, N. W., kilo, twenty-four cents.
(e) From thirty-nine to forty-four threads, N. W., kilo, twenty-eight cents.
(f) Forty-five threads or more, N. W., kilo, thirty-two cents.
(g) The same textiles, stamped, printed, or manufactured with dyed yarns, dutiable as the textile, with a surtax of thirty per centum.

NOTE.—Textiles woven with a colored yarn on the selvage or with a colored selvage stripe not exceeding two millimeters in width shall not be considered as manufactured with dyed yarns.

118. Other textiles, plain and without figures, napped or not, weighing less than ten kilos per one hundred square meters, unbleached, bleached, or dyed, having—

(a) Up to eighteen threads, N. W., kilo, eighteen cents.
(b) From nineteen to thirty-one threads, N. W., kilo, twenty-seven cents.
(c) From thirty-two to thirty-four threads, N. W,. kilo, thirty-two cents.
(d) From thirty-five to thirty-eight threads, N. W., kilo, thirty-six cents.
(e) From thirty-nine to forty-four threads, N. W., kilo, forty cents.
(f) Forty-five threads or more, N. W., kilo, fifty cents.
(g) The same textiles, stamped, printed, or manufactured with dyed yarns, dutiable as the textile, with a surtax of forty per centum.

119. Textiles, twilled or figured on the loom, napped or not, weighing ten kilos or more per hundred square meters, unbleached, bleached, or dyed, having—

(a) Up to eighteen threads, N. W., kilo, fourteen cents.
(b) From nineteen to thirty-one threads, N. W., kilo, eighteen cents.
(c) From thirty-two to thirty-four threads, N. W., kilo, twenty-two cents.
(d) From thirty-five to thirty-eight threads, N. W., kilo, twenty-six cents.
(e) From thirty-nine to forty-four threads, N. W., kilo, thirty cents.
(f) Forty-five threads or more, N. W., kilo, thirty-eight cents.

99. Textiles, twilled or figured in the loom, etc.—Continued.
twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

100. The same, weighing less than ten kilos per one hundred square meters, having:

(a) Up to eighteen threads, kilo, twenty-four cents.
(b) From nineteen to thirty-one threads, kilo, thirty-two cents.
(c) From thirty-two to thirty-eight threads, kilo, forty-two cents.
(d) From thirty-nine to forty-four threads, kilo, fifty-two cents.
(e) Forty-five threads or more, kilo, sixty cents.

Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum; and

Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

101. Piqués of all kinds, kilo, thirty-eight cents.
Provided, That any article classified under this paragraph shall not pay a less rate of duty than thirty per centum ad valorem.

102. Cotton blankets:
(a) Stamped, printed, or manufactured with dyed yarns, in the piece, kilo, thirteen cents.
(b) Other, in the piece, kilo, ten cents.

Provided, That all cotton blankets, single or in pairs, hemmed or bound or not, shall be dutiable under this paragraph, with a surtax of thirty per centum.

119. Textiles, twilled or figured in the loom, etc.—Continued.

(g) The same textiles, stamped, printed, or manufactured with dyed yarns, dutiable as the textile, with a surtax of thirty per centum.

NOTE.—Textiles woven with a colored yarn on the selvage or with a colored selvage stripe not exceeding two millimeters in width shall not be considered as manufactured with dyed yarn.

120. Textiles, twilled or figured on the loom, napped or not, weighing less than ten kilos per one hundred square meters, unbleached, bleached, or dyed, having—

(a) Up to eighteen threads, N. W., kilo, twenty cents.

(b) From nineteen to thirty-one threads, N. W., kilo, twenty-nine cents.

(c) From thirty-two to thirty-four threads, N. W., kilo, thirty-eight cents.

(d) From thirty-five to thirty-eight threads, N. W., kilo, forty-four cents.

(e) From thirty-nine to forty-four threads, N. W., kilo, fifty cents.

(f) Forty-five threads or more, N. W., kilo, fifty-eight cents.

(g) The same textiles, stamped, printed, or manufactured with dyed yarns, dutiable as the textile, with a surtax of forty per centum.

122. Piqués of all kinds, N. W., kilo, forty-five cents.

123. Carded textiles, in blankets and other articles:

(a) Unbleached, half bleached, or manufactured with dyed yarns, where the number of dyed yarn threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, N. W., kilo, eight cents.

(b) Bleached, dyed in the piece, or manufactured with dyed yarns where the number of dyed yarn threads, counted in the warp and weft, does not exceed one-half of the total number of threads composing the textile, N. W., kilo, fourteen cents.

(c) Stamped, printed, or manufactured with dyed yarns, where the number of dyed yarn threads exceeds one-half of the total number of threads composing the textile, N. W., kilo, twenty cents.

NOTE.—Blankets, single or in pairs, hemmed or bound, shall be liable to a surtax of thirty per centum of the duties leviable thereon.

103. Plushes, velvets, velveteens, and other pile fabrics (except in towels and bathrobes) (see Rule Six), kilo, fifty cents.

104. Bathrobes and towels manufactured with pile warp, twenty-five per centum ad valorem.

105. Knitted goods (see Rule Six):

(a) In the piece, twenty per centum ad valorem.

(b) In jerseys, undershirts, drawers, stockings, or socks, twenty-five per centum ad valorem.

(c) In other articles, thirty-five per centum ad valorem.

Provided, That any article classified under this paragraph, embroidered, shall be dutiable as such, with a surtax of thirty per centum, computed upon the ascertained amount of duty under the corresponding clause thereof.

106. Tulles (see Rule Six), plain or figured or embroidered on the loom, kilo, fifty-six cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem; and

Provided further, That any of the same embroidered or figured after weaving, out of the loom, shall be dutiable according to the respective clause, with a surtax of sixty per centum; and

Provided further, That if the embroidery consists of metal threads, the surtax shall be eighty per centum; and

Provided further, That these surtaxes shall be computed upon the ascertained amount of duty, whether the rate found applicable be specific or ad valorem.

107. Laces and blondes (see Rule Six):

(a) Lace curtains, bedspreads, pillow shams, and bed sets, unhemmed, hemmed, or bound, made on the Nottingham lace-curtain or warp machines, kilo, fifty cents.

(b) Other, sixty per centum ad valorem.

108. Carpeting, thirty per centum ad valorem.

109. Textiles called tapestries:

(a) In the piece, kilo, twenty cents.

(b) In made-up articles, kilo, thirty cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than forty per centum ad valorem.

124. Plushes, velvets, velveteens, and all pile fabrics, cut or uncut, except towels, N. W., kilo, forty-seven cents;
(a) Bath robes and towels manufactured with pile warp, N. W., kilo, twenty-five cents.

125. Knitted goods, even with needlework: [Knitted goods, mixed with other vegetable fibres, wool, silk, or floss silk, shall respectively be dutiable according to the corresponding numbers of classes V, VI, and VII. (See rule five.)]
(a) In the piece, N. W., kilo, fifteen cents;
(b) Jerseys, undershirts, and drawers, N. W., kilo, thirty-five cents;
(c) Stockings, socks, gloves, and other small articles, N. W., kilo, forty cents:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

NOTE.—The articles classified under this paragraph shall have no surtax for the making up, but shall be liable to such other surtaxes as may be applicable.

126. Tulles of all widths: [When these articles are mixed in any proportion with linen or silk, they shall respectively be included in the corresponding numbers of Classes V and VI. (See rule five.)]
(a) Plain, N. W., kilo, seventy cents.
(b) Figured or embroidered on the loom, N. W., kilo, ninety-two cents.

NOTE.—Tulles embroidered or figured after weaving, out of the loom, shall be dutiable under letter (a) of this paragraph with a surtax of sixty per centum.

127. Laces and blondes of all kinds:
(a) Lace curtains, bedspreads, pillow shams, unhemmed, hemmed, or bound, and other laces exceeding thirty-eight centimeters in width, N. W., kilo, ninety cents;
(b) Laces not exceeding thirty-eight centimeters in width, N. W., kilo, one dollar and twenty-five cents;
(c) Laces less than twenty-five centimeters in width, N. W., kilo, one dollar and forty cents:

Provided, That none of the articles classified under paragraphs one hundred and twenty-six and one hundred and twenty-seven shall pay a less rate of duty than thirty per centum ad valorem.

128. Carpets of cotton, N. W., kilo, fifteen cents.

129. Textiles called tapestry, for upholstering furniture and for curtains, manufactured with dyed yarns; table covers and counterpanes of the same kind, N. W., kilo, thirty-two cents.

110. Wicks for lamps, including weight of immediate containers, kilo, fifteen cents.

111. Trimmings, ribbons, braids, tape, and galloons, including weight of immediate containers (see Rule Seven):
   (a) Tape, boot straps, kilo, twenty cents.
   (b) Other, kilo, fifty cents.
   Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

112. Shoe and corset laces, including weight of immediate containers, kilo, thirty-five cents.

113. Cinches, saddle girths, reins, halters, and bridles, twenty-five per centum ad valorem.

114. Ribbons or bands for the manufacture of any of the articles enumerated in paragraph one hundred and thirteen, fifteen per centum ad valorem.

115. Waterproof or caoutchouc stuffs in combination with cotton textiles, and cotton elastic textiles manufactured with threads of gum elastic and manufactures thereof, twenty-five per centum ad valorem.

116. Manufactures of cotton, not otherwise provided for, twenty-five per centum ad valorem.

CLASS VI.—MANUFACTURES OF HEMP, FLAX, ALOE, JUTE, AND VEGETABLE FIBERS, NOT OTHERWISE PROVIDED FOR.

GROUP 1.—YARNS, THREADS, AND CORDAGE.

117. Yarns, not otherwise provided for, fifteen per centum ad valorem.

118. Threads, twines, ropes, cordage, and manufactures thereof:
   (a) Twines, rope-yarns, ropes, and cordage, exceeding fifteen grams in weight per each ten meters, fishing nets, twenty per centum ad valorem.
   (b) Threads, twines, cords, and yarns, twisted, weighing more than five and not exceeding fifteen grams per each ten meters, twenty-five per centum ad valorem.
   (c) The same, weighing five or less grams per each ten meters, thirty per centum ad valorem.
   (d) Hammocks, tennis nets, manufactures of netting not otherwise provided for, forty per centum ad valorem.

130. Wicks for lamps, N. W., kilo, fifteen cents.

131. Trimmings of cotton, ribbons, and galloons [(see rules seven and eleven.)
Ribbons and galloons containing in any proportion threads of other vegetable fibres, wool, or silk, shall, respectively, be subject to the corresponding numbers of Classes V, VI, and VII. (See rule six)], N. W., kilo, fifty-two cents;
(a) Cotton tape, N. W., kilo, twenty-six cents:
Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

132. Shoe and corset laces, N. W., kilo, thirty-five cents.

134. Cinches and saddle girths, N. W., kilo, twenty-five cents;
(a) Ribbons or bands for the manufacture of the same, N. W., kilo, twelve cents.

135. Caoutchouc and cotton textiles:
(a) Waterproof or caoutchouc stuffs on cotton textiles, N. W., kilo, fifteen cents;
(b) Cotton elastic textiles manufactured with threads of gum elastic, N. W., kilo, forty-five cents.

CLASS V.—HEMP, FLAX, ALOE, JUTE, AND OTHER VEGETABLE FIBERS AND THEIR MANUFACTURES.

139. Yarn of hemp or flax, from eight lea and finer, N. W., kilo, seven cents.

140. Yarn of jute, not finer than five lea, N. W., kilo, one and one-half cents.

141. Yarn of hemp and flax, not finer than eight lea, and yarn of jute, finer than five lea, inclusive, N. W., kilo, five cents.

142. Yarn of aloe and other vegetable fibers, not elsewhere mentioned, up to number twelve, inclusive, N. W., one hundred kilos, one dollar and fifty cents.

143. The same, from number thirteen upward, N. W., one hundred kilos, two dollars and seventy-five cents.

144. Threads, twines, cords, and yarns, twisted, of two or more ends, netted hammocks and fishing nets, and other similar manufactured articles, N. W., kilo, twenty-two and one-half cents.

146. Rope and cordage:
(a) Twine or rope yarn and cord; also cordage and ropemakers' wares of hemp, flax, jute, or other fibers, not exceeding three millimeters in thickness, G. W., one hundred kilos, six dollars;
(b) Cordage and ropemakers' wares, of hemp, flax, jute, or other fibers, exceeding three millimeters in thickness, G. W., one hundred kilos, six dollars.

119. Gunny sacks, each, two cents.

Group 2.—Textiles.

Note.—When textiles included in this group contain an admixture of materials, are embroidered, trimmed, or made up, they shall be subject to the corresponding surtax prescribed in general Rules Two to Eleven, inclusive.

Textiles woven with a colored yarn on the selvage, or with a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

146. Rope and cordage—Continued.

By the cordage dutiable under this number shall be understood yarn twisted in two or more strands, ten meters of which shall weigh more than five grams.

145. Gunny bags, each, two cents.

GROUP 2.—TEXTILES.

RULE A. When the textiles included in the numbers of this group contain an admixture they shall, according to kind, be liable to the following surtaxes (see rules two to twelve, inclusive):

Textiles of hemp, jute, linen, ramie, or pita containing threads of wool, flock wool, hair, or their wastes, shall be liable to a surtax of forty per centum of the duties applicable thereto, provided that the number of these threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes, exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of group three, class six, as textiles mixed with wool.

2. Textiles of hemp, jute, linen, ramie, or pita containing threads of silk or floss silk shall be liable to a surtax of sixty per centum of the duties applicable thereto, provided that the number of these threads of silk or floss silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of class seven.

3. Textiles of cotton containing an admixture of hemp, linen, ramie, jute, or other vegetable fibers, and at the same time threads of silk or floss silk, shall be dutiable according to the corresponding numbers of this group (see rule four, letter b), with a surtax of sixty per centum, provided that the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of class seven.

The provisions of this rule shall not apply to knitted stuffs, tulles, laces, and blondes (see rule five), to ribbons (see rule six), or to trimmings (see rule seven).

RULE B. Articles included in this group which are within the undermentioned conditions shall be liable to the following surtaxes (rules two to twelve, inclusive):

(a) Textiles brochés or woven like brocades with silk or floss silk shall be liable to the duties leviable thereon, plus a surtax of thirty per centum;

(b) Textiles embroidered by hand or by machine after weaving or with application of trimmings, shall be liable to the duties leviable thereon, plus a surtax of thirty per centum.

120. Textiles of hemp, flax, aloe, jute, and vegetable fibers, not otherwise provided for, plain, twilled, or damasked, weighing thirty-five kilos or more per one hundred square meters, having—

(a) Up to ten threads, used for bagging and baling, weighing forty-five kilos or more per one hundred square meters, kilo, one cent.

(b) The same, weighing from thirty-five to forty-five kilos per one hundred square meters, kilo, two cents.

(c) Up to ten threads, for other purposes, kilo, seven cents.

(d) From eleven to eighteen threads, kilo, ten cents.

(e) Nineteen threads or more, kilo, fifteen cents.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of fifteen per centum; and

Provided further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of twenty-five per centum.

121. The same, weighing from twenty to thirty-five kilos per one hundred square meters, having—

(a) Up to ten threads, used for bagging and baling, kilo, two cents.

(b) Up to ten threads, for other purposes, kilo, nine cents.

(c) From eleven to eighteen threads, kilo, fourteen cents.

(d) From nineteen to twenty-four threads, kilo, eighteen cents.

(e) From twenty-five to thirty threads, kilo, twenty-two cents.

RULE B—Continued.

Should the embroidery contain threads, purl, or spangles of common metals or of silver, the surtax shall amount to sixty per centum of the duties applicable to the textile.

When the threads, purl, or spangles are of gold, the surtax shall be one hundred per centum.

(c) Textiles and trimmings containing threads or purl of common metals or silver shall be liable to a surtax of fifty per centum of the duties leviable thereon.

When the threads or purl are of gold, the surtax shall amount to one hundred per centum.

(d) Textiles entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of fifteen per centum.

Shawls called "mantones" and "panalones," traveling rugs, sarongs, and "patadeones," counterpanes, sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed fichus, and handkerchiefs shall, for the making up, be liable to a surtax of thirty per centum of the duties leviable thereon.

Other made-up articles, wearing apparel and clothing of all kinds, except the articles provided for in paragraph one hundred and fifty-two, finished or half finished, cut, or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component textile on their most visible exterior part, plus a surtax of one hundred per centum.

147. Textiles of hemp, linen, ramie, jute, or other vegetable fibers, not specially mentioned, plain, twilled, or damasked, weighing thirty-five kilograms or more per one hundred square meters (see rules seven and eleven), unbleached or dyed in the piece, having:

(a) Up to ten threads, unbleached, used for bagging and baling, N. W., kilo, two cents;

(b) Up to ten threads, for other purposes, N. W., kilo, four cents;

(c) From eleven to eighteen threads, N. W., kilo, fourteen cents;

(d) Nineteen threads or more, N. W., kilo, seventeen cents;

(e) The same textiles, bleached, half-bleached, or printed: Dutiable as the textile, with a surtax of fifteen per centum;

(f) The same textiles, manufactured with dyed yarns: Dutiable as the textile, with a surtax of twenty-five per centum.

148. Textiles, plain, twilled, or damasked, weighing from twenty to thirty-five kilograms per one hundred square meters, unbleached or dyed in the piece, having:

(a) Up to ten threads, unbleached, used for bagging and baling, N. W., kilo, four cents;

(b) Up to ten threads, for other purposes, N. W., kilo, nine cents;

(c) From eleven to eighteen threads, N. W., kilo, thirteen cents;

121. The same, etc.—Continued.

(f) From thirty-one to thirty-eight threads, kilo, thirty cents.

(g) Thirty-nine threads or more, kilo, forty cents.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of twenty-five per centum; and

Provided further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum.

122. The same, weighing from ten to twenty kilos per one hundred square meters, having—

(a) Up to eighteen threads, kilo, twelve cents.

(b) From nineteen to twenty-four threads, kilo, twenty cents.

(c) From twenty-five to thirty threads, kilo, twenty-eight cents.

(d) From thirty-one to thirty-eight threads, kilo, thirty-six cents.

(e) Thirty-nine threads or more, kilo, fifty-six cents.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum; and

Provided further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum; and

Provided further, That no article classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

123. The same, weighing less than ten kilos per one hundred square meters, having—

(a) Up to twelve threads, kilo, eighteen cents.

(b) From thirteen to twenty-two threads, kilo, thirty-two cents.

(c) From twenty-three to thirty threads, kilo, forty-five cents.

(d) From thirty-one to thirty-eight threads, kilo, fifty-six cents.

(e) Thirty-nine threads or more, kilo, ninety cents.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum; and

Provided further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum; and

Provided further, That no article classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

124. Plushes, velvets, velveteens, and other pile fabrics (see Rule Six), thirty per centum ad valorem.

148. Textiles, plain, twilled or damasked, etc.—Continued.
(d) From nineteen to twenty-four threads, N. W., kilo, eighteen cents;
(e) From twenty-five to thirty threads, N. W., kilo, twenty-four cents;
(f) From thirty-one to thirty-eight threads, N. W., kilo, thirty cents;
(g) Thirty-nine threads or more, N. W., kilo, thirty-five cents;
(h) The same textiles, bleached, half bleached, or printed: Dutiable as the textile, with a surtax of twenty-five per centum.

149. Textiles, plain, twilled, or damasked, weighing from ten to twenty kilograms per one hundred square meters (see rules 7 and 11), unbleached or dyed in the piece, having:
(a) Up to eighteen threads, N. W., kilo, fourteen cents;
(b) From nineteen to twenty-four threads, N. W., kilo, eighteen cents;
(c) From twenty-five to thirty threads, N. W., kilo, twenty-five cents;
(d) From thirty-one to thirty-eight threads, N. W., kilo, thirty-five cents;
(e) Thirty-nine threads or more, N. W., kilo, fifty cents.
(f) The same tissue bleached, half bleached, or printed: Dutiable as the textile, wth a surtax of thirty per centum.
(g) The same textiles manufactured with dyed yarns: Dutiable as the textile, with a surtax of fifty per centum:

150. Textiles, plain, twilled, or damasked, weighing less than ten kilograms per hundred square meters, unbleached or dyed in the piece, having:
(a) Up to twelve threads, N. W., kilo, eighteen cents;
(b) From thirteen to twenty-two threads, N. W., kilo, twenty-six cents;
(c) From twenty-three to thirty threads, N. W., kilo, thirty-six cents;
(d) From thirty-one to thirty-eight threads, N. W., kilo, fifty cents;
(e) Thirty-nine threads or more, N. W., kilo, ninety cents;
(f) The same textiles bleached, half bleached, or printed: Dutiable as the textile, with a surtax of thirty per centum.
(g) The same textiles manufactured with dyed yarns: Dutiable as the textile, with a surtax of fifty per centum:

Provided, That none of the articles classified under paragraph one hundred and forty-nine and one hundred and fifty shall pay a less rate of duty than twenty per centum ad valorem.

151. Plushes, velvets, velveteens, and all pile fabrics, cut or uncut, composed of linen, jute, and so forth, N. W., kilo, thirty cents.

125. Knitted goods (see Rule Six):
(a) In the piece, made up into jerseys, undershirts, drawers, stockings, or socks, thirty per centum ad valorem.
(b) In other articles, forty per centum ad valorem.

126. Tulles and laces (see Rule Six), sixty per centum ad valorem.

127. Carpeting, thirty-five per centum ad valorem.

128. Tapestries, kilo, forty cents.
Provided, That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

129. Trimmings, ribbons, braid, tape, and galloons, including weight of immediate containers (see Rule Seven):
(a) Tape, boot straps, kilo, thirty cents.
(b) Other, kilo, sixty cents.
Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty-five per centum ad valorem.

130. Shoe and corset laces, including weight of immediate containers, kilo, forty cents.

131. Cinches, saddle girths, reins, halters, and bridles, thirty-five per centum ad valorem.

132. Ribbons or bands for the manufacture of any of the articles enumerated in paragraph one hundred and thirty-one, twenty per centum ad valorem.

152. Knitted goods, even with needlework:
(a) In the piece, N. W., kilo, one dollar;
(b) Jerseys, undershirts, and drawers, N. W., kilo, one dollar and twenty cents;
(c) Stockings, socks, gloves, and other small articles, N. W., kilo, one dollar and forty cents.

NOTE.—The articles classified under this paragraph shall have no surtax for the making up, but shall be liable to such other surtaxes as may be applicable.

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

153. Tulles of all widths:
(a) Plain, N. W., kilo, ninety cents;
(b) Figured or embroidered on the loom, N. W., kilo, one dollar and ten cents.

NOTE.—Tulles embroidered or figured after weaving, out of the loom, shall have a surtax of thirty per centum of the duties.

154. Laces and blondes of all kinds:
(a) Lace curtains, bed spreads and pillow shams, and lace for borders, exceeding thirty-eight centimeters in width, unhemmed, hemmed, or bound, N. W., kilo, one dollar and fifty cents;
(b) Laces less than thirty-eight centimeters and not less than twenty-five centimeters in width, N. W., kilo, two dollars and twenty-five cents;
(c) Laces less than twenty-five centimeters in width, N. W., kilo, three dollars.

Provided, That none of the articles classified under paragraphs one hundred and fifty-three and one hundred and fifty-four shall pay a less rate of duty than thirty per centum ad valorem.

155. Carpets of jute, hemp, and other vegetable fibers, N. W., kilo, seven and one-half cents.

156. Textiles called tapestry, for upholstering furniture and for curtains, manufactured with dyed yarn; table covers and counterpanes of the same kind, N. W., kilo, forty-two cents.

157. Trimmings, tape, ribbons, and galloons [see rules 7 and 11. Ribbons and galloons containing any proportion of threads of wool or silk shall, respectively, be liable to the corresponding numbers of Class VII (see rule 6)], N. W., kilo, sixty cents:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

158. Shoe and corset laces, N. W., kilo, thirty-five cents.

159. Cinches or saddle girths, N. W., kilo, thirty-five cents.
(a) Ribbons or bands for the manufacture of the same, N. W., kilo, fifteen cents.

133. Waterproof or caoutchouc stuffs in combination with textiles of vegetable fibers (other than cotton), elastic textiles of any of the same manufactured with threads of gum elastic, and manufactures thereof, thirty per centum ad valorem.
134. Manufactures of vegetable fibers, not otherwise provided for, thirty per centum ad valorem.

Class VII.—Wool, bristles, hair, and manufactures thereof.

Group 1.—Unmanufactured.

135. Wool, not otherwise provided for:
   (a) Combed, prepared for yarns, wool waste, ten per centum ad valorem.
   (b) Combed, and carded or dyed, fifteen per centum ad valorem.

Group 2.—Yarns.

136. Yarns, thirty per centum ad valorem.

Group 3.—Manufactures.

137. Bristles, animal hair, manufactures thereof, not otherwise provided for, thirty per centum ad valorem.
138. Human hair, made up into articles or not, fifty per centum ad valorem.
139. Knitted goods (see Rule Six):
   (a) In the piece, thirty per centum ad valorem.
   (b) In jerseys, undershirts, drawers, stockings, or socks, thirty-five per centum ad valorem.
   (c) In other articles, forty per centum ad valorem.

140. Textiles of wool, in the piece, thirty-five per centum ad valorem.
141. Manufactures of wool, not otherwise provided for, forty per centum ad valorem.

160. Waterproof or caoutchouc stuffs on textiles of linen or other vegetable fibers, except cotton, or elastic textiles manufactured with threads of gum elastic, N. W., kilo, twenty-five cents.

CLASS VI.—WOOLS, BRISTLES, HAIR, HORSEHAIR, AND THEIR MANUFACTURES.

GROUP 1.—RAW.

NOTE.—Articles dutiable in this class shall not be liable to surtaxes.

161. Bristles, horsehair, and other hair, including the hair of the camel, vicuna, and of the Angora and Cashmere goats, G. W., one hundred kilos, three dollars and sixty cents.

162. Wool:
   (a) Unwashed, G. W., one hundred kilos, two dollars and fifty-five cents;
   (b) Washed, G. W., one hundred kilos, four dollars and thirty-five cents;
   (c) Combed and prepared for yarns, and wool waste carded, G. W., one hundred kilos, five dollars;
   (d) Combed, carded, and dyed, G. W., one hundred kilos, five dollars and fifty cents.

GROUP 2.—YARNS.

163. Woolen and worsted yarns:
   (a) Spun and twisted, unbleached or in the grease, N. W., kilo, twenty-five cents;
   (b) Bleached or washed, N. W., kilo, forty cents;
   (c) Dyed, N. W., kilo, fifty-five cents.

GROUP 3.—MANUFACTURES OF BRISTLES OR HAIR, TEXTILES AND FULLED STUFFS.

164. Manufactures of bristles or hair, other than human hair, not specially provided for, thirty-five per centum ad valorem.

344. Hair, human, manufactured into articles of all kinds, or any shape, N. W., hectog, fifty cents.

165. Knitted goods, even with needlework, with or without an admixture of cotton or other vegetable fibers, dyed in the piece or manufactured with dyed yarns, thirty per centum ad valorem.
   (a) Jerseys, undershirts, and drawers, thirty-five per centum ad valorem.
   (b) Stockings, socks, gloves, and other small articles, forty per centum ad valorem.

166. Textiles and other manufactures of wool, thirty-five per centum ad valorem.

Class VIII.—Silk and manufactures thereof.

Group 1.—Raw and spun.

142. Raw silk and silk waste, twenty-five per centum ad valorem.

143. Spun silks, not twisted, including weight of immediate containers, kilo, one dollar and fifty cents.
144. Floss and twisted silks, thirty-five per centum ad valorem.

Group 2.—Textiles.

145. Silk, in the piece, forty per centum ad valorem.
146. Manufactures in which silk, artificial silk, or imitation silk is the component material of chief value, not otherwise provided for, fifty per centum ad valorem.

Class IX.—Paper and manufactures thereof.

147. Printing paper, white or colored, suitable for books or newspapers, not printed or otherwise elaborated, and sand, glass, emery, carborundum, and similar papers, and sheathing and roofing paper, ten per centum ad valorem.
148. Paper, pasteboard, cardboard, bristol board, strawboard, and pulp board, white or colored, not otherwise provided for:
    (a) Not printed or otherwise elaborated, and writing paper, plain, ruled, or padded, but not printed, fifteen per centum ad valorem.
    (b) The same, manufactured into articles, including confetti and serpentine, and envelopes of all kinds, without printing, twenty per centum ad valorem.

CLASS VII.—SILK AND ITS MANUFACTURES.

GROUP 1.—RAW AND SPUN.

NOTE.—Articles dutiable in this class shall not be liable to surtaxes.

168. Silk waste and cocoons, N. W., kilo, one dollar and twenty-five cents.
169. Spun silks, not twisted, N. W., kilo, one dollar and fifty cents.
170. Twisted silks, N. W., kilo, one dollar and seventy-five cents:
    (a) The same, dyed, N. W., kilo, one dollar and ninety cents.
171. Floss silks:
    (a) Neither twisted nor combed nor carded, N. W., kilo, one dollar and twenty-five cents;
    (b) Combed or carded, not twisted, N. W., kilo, one dollar and thirty-five cents;
    (c) Twisted, of two or more ends, N. W., kilo, one dollar and forty cents.
172. Floss silks, dyed, N. W., kilo, one dollar and fifty cents.

GROUP 2.—TEXTILES.

173. Knitted goods, even with needlework, dyed in the piece or manufactured with dyed yarns, thirty-five per centum ad valorem:
    (a) Jerseys, undershirts, and drawers, forty per centum ad valorem;
    (b) Stockings, socks, gloves, and other small articles, forty-five per centum ad valorem.
174. Textiles of all kinds of silk, and all other manufactures in which silk is the component material of chief value, not specially provided for, forty-five per centum ad valorem.
175. Waterproof or caoutchouc stuffs on silk textiles, or elastic textiles manufactured with threads of gum elastic, forty per centum ad valorem.

CLASS VIII.—PAPER AND ITS APPLICATION.

GROUP 2.—PRINTING AND WRITING PAPER.

177. Printing paper, white or colored, unprinted, suitable for books or newspapers, N. W., one hundred kilos, one dollar.

178. Common paper, including straw and manila paper, continuous or in sheets, white or colored, used for wrapping packages, bundles, and so forth, and toilet paper, not elsewhere provided for, N. W., one hundred kilos, one dollar.

    NOTE.—The foregoing paper manufactured into bags of any kind shall be dutiable under this section when without printing with a surtax of thirty per centum. If printed, whether in sheets or bags, it shall be dutiable with a surtax of fifty per centum.

149. Paper of all kinds, pasteboard, cardboard, bristol board, strawboard, and pulp board:
   (a) Ruled, printed, engraved, lithographed, surface coated, etched, embossed, or otherwise elaborated, printed or lithographed music, bound or in sheets, with or without words, not otherwise provided for, twenty per centum ad valorem.
   (b) The same, manufactured into articles not otherwise provided for, twenty-five per centum ad valorem.
150. Cigarette paper, printed or not, fifteen per centum ad valorem.
151. Blank books, ruled or unruled, with printing or not, and copying books, twenty per centum ad valorem.
152. Printed books, bound or not, not otherwise provided for, ten per centum ad valorem.

153. Books and albums of lithographs, engravings, etchings, photographs, maps, or charts, not otherwise provided for, and painted designs, pastels, and ink drawings, made by hand, for use in manufacturing and in the industrial arts and sciences, thirty per centum ad valorem.

NOTE.—This paragraph shall not apply to works of art introduced for use as such, even when imported for sale, which shall be classified under paragraph three hundred and twenty-five.

179. Writing, letter, note, ledger, bond, and record paper, ruled or unruled, unprinted, white or colored, N. W., one hundred kilos, three dollars.

Envelopes of all kinds shall pay duty under this paragraph with a surtax of thirty per centum.

Paper with printed headings, billheads, forms for invoices, labels, printed cards, printed envelopes, and the like, and printed blank books shall pay duty under this number with a surtax of fifty per centum:

Provided, That none of the articles classified in this paragraph shall pay a less duty than twenty per centum ad valorem.

GROUP 3.—PAPER, ENGRAVED, OR PHOTOGRAPHED.

180. Books, bound or unbound, and other printed matter not specially provided for, N. W., one hundred kilos, three dollars;

(a) Printed music, with or without words, N. W., kilo, ten cents.

181. Blank books, unprinted, N. W., one hundred kilos, four dollars;

(a) Blank books, printed, N. W., one hlndred kilos, five dollars:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

182. Engravings, etchings, photographs, maps, and charts, not elsewhere provided for, hand-painted designs or drawings in oil, water color, pastels, and pen and ink drawings for use in manufacturing and in industrial arts and sciences, N. W., kilo, thirty cents.

183. Lithographs, chromolithographs, oleographs, and so forth, printed from stone, zinc, aluminum, or other material, used as labels, flaps, bands, and wrappers for tobacco or other purposes:

(a) Of one to three printings, inclusive, including articles solely printed in bronze (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, N. W., kilo, five cents;

(b) Of four to seven printings, inclusive (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, N. W., kilo, twenty cents;

(c) Of eight to thirteen printings, inclusive (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, N. W., kilo, forty cents;

(d) Of more than thirteen printings (bronze printing to be counted as three printings), including all articles printed in whole or in part in metal leaf, N. W., kilo, eighty cents.

Group 4.—Wall paper.

184. Wall paper, printed:
   (a) On natural ground, N. W., one hundred kilos, two dollars;
   (b) On dull or glazed ground, N. W., one hundred kilos, four dollars;
   (c) With gold, silver, wool or glass, N. W., one hundred kilos, ten dollars.

Group 5.—Pasteboard and various papers.

185. Sand, emery, glass paper, N. W., one hundred kilos, one dollar and seventy-five cents.
186. Blotting paper, N. W., one hundred kilos, two dollars.
187. Copying and stereotype paper, paper known as bibulous paper, tissue paper, pottery paper, letterpress copying books, surface-coated papers of all kinds, plain basic photographic papers for albuminizing, sensitizing or baryta coating and drawing and tracing paper; crepe, filter, and gum paper, Chinese mulberry and lucky papers and all paper not specially provided for in this tariff, N. W., kilo, four cents;
   (a) Albumen paper, N. W., kilo, ten cents;
   (b) Sensitized paper, N. W., kilo, thirty cents;
   (c) Carbon paper, N. W., kilo, twenty cents.
188. Cigarette paper, printed or unprinted:
   (a) Cigarette paper, printed or unprinted, in books, N. W., kilo, twenty cents.
   (b) In rolls, reams, or other forms, N. W., one hundred kilos, nine dollars.
189. Pasteboard in sheets:
   (a) Cardboard paper and fine glazed or pressed cardboard, N. W., one hundred kilos, three dollars;
   (b) Other pasteboard, N. W., one hundred kilos, one dollar.
190. Manufactures of pasteboard and cardboard, and manufactures of paper not otherwise provided for;
   (a) Pasteboard and cardboard, cut out, punched, or perforated, but not further elaborated, such as photograph mounts, neither embossed nor printed; visiting cards, neither engraved nor printed; button cards, punched, but not further elaborated; cards for card indexes, and similar manufactures of pasteboard and cardboard, N. W., kilo, four cents;
   (b) Boxes, not fancy, of common pasteboard or cardboard, covered or lined, with surface coated or glazed paper, and photograph mounts, embossed or printed, N. W., kilo, ten cents;
   (c) Boxes of common pasteboard or cardboard, unlined or covered or lined with common paper, N. W., kilo, five cents;
   (d) All other manufactures of pasteboard, cardboard, and paper not specially provided for in which pasteboard, cardboard, or paper is the material of chief value, such

154. Papier maché, carton pierre, indurated pulp or fiber:
(a) Not further manufactured than in sheets or blocks, ten per centum ad valorem.
(b) Further manufactured, twenty per centum ad valorem.

CLASS X.—WOOD AND OTHER MATERIALS, AND MANUFACTURES THEREOF.

GROUP 1.—WOOD.

155. Common wood, including cedar of all kinds:
(a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, cubic meter, one dollar.
(b) Plain, dovetailed, or cut to size, including shingles, laths, and fencing, fifteen per centum ad valorem.

156. Fine wood:
(a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, twenty per centum ad valorem.
(b) Planed, dovetailed, or cut to size, twenty-five per centum ad valorem.

157. Wood shavings, sawdust, excelsior (except those of dye and scented woods), ten per centum ad valorem.

158. Shooks, staves, headings, hoops, bungs, ten per centum ad valorem.

159. Tuns, pipes, casks, and similar receptacles, whether empty or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for):
(a) Suitable for use as containers of liquids, twenty per centum ad valorem.
(b) Other, ten per centum ad valorem.

190. Manufactures of pasteboard and cardboard, etc.—Continued.
as fancy boxes, letter files, Chinese joss money, and Chinese and Japanese lanterns, N. W., kilo, twenty cents:
Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

191. Paste and carton pierre:
(a) Unwrought, N. W., one hundred kilos, two dollars;
(b) Wrought, finished or not, including moldings, N. W., kilo, fifteen cents.

CLASS IX.—WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY, AND ARTICLES MANUFACTURED THEREFROM.

GROUP 1.—WOOD.

192. Ordinary wood:
(a) In boards, deals, rafters, beams, round wood, and timber for shipbuilding, cubic meter, fifty cents;
(b) Planed or dovetailed for boxes and flooring, cubic meter, sixty-five cents;
(c) Cases wherein imported goods are regularly and usually packed, G. W., one hundred kilos, fifteen cents.

193. Fine wood for cabinetmakers:
(a) In boards, deals, trunks, or logs, G. W., one hundred kilos, fifty cents;
(b) Sawn in veneers, G. W., one hundred kilos, one dollar.

194. Coopers' wares:
(a) Fitted together, G. W., one hundred kilos, sixty cents;
(b) In shooks or staves, also hoops and headings, G. W., one hundred kilos, thirty cents;
(c) Wood cut for making hogsheads or casks for sugar or molasses, G. W., one hundred kilos, ten cents;
(d) Latticework and fencing, G. W., one hundred kilos, twenty cents;
(e) Handles for tools and implements, G. W., one hundred kilos, one dollar.

363. Tuns, pipes, casks, and other similar wooden receptacles of liquids, or of articles in liquid or in brine, imported separately, or in use as immediate containers of imported merchandise which is not dutiable on the gross weight:
(a) Such as are used as containers for olives and pickles, having a capacity not to exceed three liters, each, fifteen cents;
(b) Having a capacity not to exceed ten liters, each, thirty-five cents;
(c) Having a capacity not to exceed fifty liters, each, fifty cents;

Group 2.—Manufactures of wood.

160. Manufactures of common wood, not otherwise provided for, whether finished, turned, painted, varnished, or not, but neither inlaid, veneered, carved, nor upholstered, nor covered or lined with stuffs or leather, and Vienna or bent-wood furniture, twenty-five per centum ad valorem.

161. Manufactures of fine wood, not otherwise provided for, whether turned, painted, varnished, or polished, or upholstered, covered, or lined with stuffs (except silk or leather), or not, and manufactures of common wood, not otherwise provided for, veneered with other wood, or upholstered, covered, or lined with stuffs (except silk or leather), thirty per centum ad valorem.

162. Manufactures of common or fine wood, not otherwise provided for, gilt, inlaid, veneered with metal, or ornamented with metal or carving, or upholstered, covered, or lined with silk or leather, thirty-five per centum ad valorem.

163. Barbers' and dentists' chairs, of whatever material, twenty-five per centum ad valorem.

164. Bowling alleys, billiard, pool, bagatelle, and similar tables, and parts and appurtenances of any of the foregoing, including balls of whatever material (except chalk and cloth), forty per centum ad valorem.

Group 3.—Various.

165. Charcoal, firewood, other vegetable fuels, gross weight, one hundred kilos, five cents.

166. Cork:
   (a) Rough or in boards, five per centum ad valorem.
   (b) In stoppers for receptacles, fifteen per centum ad valorem.
   (c) In other articles, twenty-five per centum ad valorem.

363. Tuns, pipes, casks, etc.—Continued.
(d) Having a capacity not to exceed one hundred and ten liters, each, eighty-five cents;
(e) Having a capacity not to exceed two hundred and twenty liters, each, one dollar;
(f) Having a capacity not to exceed four hundred and forty liters, each, one dollar and seventy-five cents;
(g) Having a capacity greater than four hundred and forty liters, each, three dollars and fifty cents.

GROUP 2.—FURNITURE, AND MANUFACTURES OF WOOD.

195. Common wood manufactured into furniture and other articles of all kinds not specially provided for, whether turned, painted, varnished, or not, but not inlaid, veneered, carved, or upholstered, covered or lined with stuffs or leather, N. W., one hundred kilos, two dollars and fifty cents.
196. Fine wood manufactured into furniture and other articles of all kinds not specially provided for, whether turned, painted, varnished, polished, or not, or upholstered, carved, or lined with stuffs, except silk (pure or mixed) or leather, and common wood manufactured into furniture, and other articles not specially provided for, veneered with fine wood, or upholstered, covered, or lined with stuffs, except silk (pure or mixed) or leather, N. W., one hundred kilos, seven dollars and fifty cents.
197. Common or fine wood, manufactured into furniture, and other articles of all kinds not specially provided for, gilt, carved, inlaid, veneered with metal, ornamented with metal, or upholstered, covered or lined with silk (pure or mixed), or leather, N. W., one hundred kilos, twelve dollars and fifty cents.
198. Furniture of bent wood, N. W., one hundred kilos, six dollars.
199. Barbers' and dentists' chairs and bar fixtures, N. W., one hundred kilos, eleven dollars.
200. Billiard tables and all parts thereof and appurtenances, except cloth, chalk, and balls, N. W., one hundred kilos, ten dollars:
Provided, That none of the articles classified under paragraphs one hundred and ninety-five, one hundred and ninety-six, one hundred and ninety-seven, one hundred and ninety-eight, one hundred and ninety-nine, and two hundred shall pay a less rate of duty than twenty-five per centum ad valorem.

GROUP 3.—VARIOUS.

201. Charcoal, firewood and other vegetable fuels, G. W., one hundred kilos, fifteen cents.
202. Cork:
(a) In the rough or in boards, G. W., one hundred kilos, one dollar and forty cents;
(b) Manufactured, N. W., one hundred kilos, ten dollars.

167. Straw for manufacturing purposes, rushes, vegetable hair, genista, osiers, bamboo, broom corn, rattan, reeds, piths, not otherwise provided for:
   (a) Crude, or not further advanced in manufacture than cut into straight lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes, ten per centum ad valorem.
   (b) Manufactured into furniture, twenty-five per centum ad valorem.
   (c) Manufactured into articles not otherwise provided for, thirty-five per centum ad valorem.
   (d) Rattan, split or stripped, bleached or not, twenty per centum ad valorem.

CLASS XI.—ANIMALS AND ANIMAL PRODUCTS, AND WASTES.

GROUP 1.—LIVE ANIMALS, NOT OTHERWISE PROVIDED FOR.

168. Stallions, geldings, mares, mules, asses, each, ten dollars.
   Provided, That sucking foals following their dams shall be free of duty.

169. Bovine animals:
   (a) Bulls, cows, oxen, each, two dollars.
   (b) Sucking calves, each, one dollar.

170. Swine, per head, one dollar.
171. Sucking pigs, each, twenty-five cents.
172. Animals, fish, reptiles, insects, not otherwise provided for, fifteen per centum ad valorem.
173. Birds, including poultry, each, ten cents.

GROUP 2.—HIDES, SKINS, LEATHER WARES, INTESTINES, AND WASTES.

174. Hides and skins, tanned, with the wool or hair on, and fur skins with the fur on, tanned or not, twenty-five per centum ad valorem.
175. Hides and skins, tanned, without the wool or hair, curried, dyed, or not:
   (a) Cow, and hides not otherwise provided for, split or not, of the classes known as common sole, skirting, harness, or hydraulic leather, sheepskins (basils), and boot and shoe findings of any of the same, ten per centum ad valorem.

203. Rushes, vegetable hair, cane, osiers, fine straw, palm, genista, esparto, and other analogous materials, unmanufactured, N. W., one hundred kilos, one dollar and twenty cents.

204. The same, in wickerwork or furniture, N. W., one hundred kilos, eight dollars:
(a) In other articles not specially provided for, N. W., one hundred kilos, ten dollars.

CLASS X.—ANIMALS AND ANIMAL WASTES EMPLOYED IN INDUSTRY.

GROUP 1.—ANIMALS.

205. Horses and mares:
(a) Horses, gelded, each, ten dollars;
(b) Other horses and mares, each, five dollars.
206. Mules, each, five dollars.
207. Asses, each, five dollars.
208. Bovine animals:
(a) Oxen, each, two dollars;
(b) Bulls and cows, each, one dollar and fifty cents;
(c) Calves and heifers, each, one dollar:
Provided, That articles classified under letter (b) of paragraph two hundred and five and under paragraphs two hundred and seven and two hundred and eight shall be admitted free of duty until January first, nineteen hundred and nine.
209. Pigs, each, one dollar.
210. Sucking pigs, each, twenty-five cents.
211. Sheep, goats, and animals not specially mentioned, each, fifty cents.
212. Live birds, excluding poultry, each fifteen cents.

GROUP 2.—HIDES, SKINS, AND LEATHER WARES.

213. Pelts in their natural state or dressed for trimmings, G. W., kilo, one dollar.
215. Hides tanned with the hair on, G. W., kilo, ten cents.

216. Hides tanned without the hair:
(a) Cow, and other large hides, whole, G. W., kilo, ten cents;
(b) Other, and backs of large hides, G. W., kilo, twenty-five cents.
217. Hides and skins curried, dyed or not:
(a) Sheepskins (basils), N. W., kilo, fifteen cents;

175. Hides and skins, tanned, etc.—Continued.

(b) The same of other classes, and calf, goat, kid, lamb, and similar skins, sheepskins finished in imitation of any of the foregoing, not having the artificial finishes enumerated under clause (c) of this paragraph, cowhide embossed in imitation of pigskin, and boot and shoe findings of any of the foregoing, fifteen per centum ad valorem.

(c) Hides and skins, not otherwise provided for, hides and skins enameled, gilt, bronzed, bleached, figured, engraved, or embossed (except as provided in clause (b) of this paragraph), chamois, vellum, and parchment leathers, and boot and shoe findings of any of the foregoing, twenty-five per centum ad valorem.

176. Gloves:

(a) Of kid skin, forty per centum ad valorem.

(b) Other, twenty-five per centum ad valorem.

177. Boots and shoes:

(a) Of cowhide, horsehide, sheepskin, and canvas, fifteen per centum ad valorem.

(b) Other, and slippers, sandals; alpargatas, of whatever material (except silk), twenty-five per centum ad valorem.

(c) The same, of silk, fifty per centum ad valorem.

217. Hides and skins, curried, etc.—Continued.
(b) Calf or goat skins, N. W., kilo, fifteen cents.
(c) Kid, lamb, or young calf skins, N. W., kilo, twenty-five cents.
(d) Cow, and other large hides, whole, N. W., kilo, fifteen cents;
(e) Back of large hides, and skins not specially mentioned, N. W., kilo, twenty cents.

218. Hides and skins, varnished, satiny, grained, dulled, and hides and skins with figures, engravings, or embossed, N. W., kilo, twenty-five cents.

Leather cut out for boots and shoes or other articles shall pay twenty per centum additional to the duty on the material.

219. Chamois leather or parchment, of all kinds, and gilt or bronzed hides and skins, N. W., kilo, forty cents.

220. Gloves of all kinds in which leather is the component material of chief value, per pair, ten cents:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

221. Shoes of cowhide and similar leather and canvas:
(a) For men, size numbered five and one-half or larger, per pair, ten cents;
(b) For boys, smaller than size numbered five and one-half, per pair, five cents;
(c) For women, size numbered two and one-half or larger, per pair, eight cents;
(d) For girls, smaller than size numbered two and one-half, per pair, five cents;
(e) For babies, per pair, five cents.

222. Shoes of patent and similar leather and of imitation patent leather:
(a) For men, size numbered five and one-half or larger, per pair, forty cents;
(b) For boys, smaller than size numbered five and one-half, per pair, thirty cents;
(c) For women, size numbered two and one-half or larger, per pair, thirty-five cents;
(d) For girls, smaller than size numbered two and one-half, pair, thirty cents;
(e) For babies, per pair, ten cents.

223. Shoes or gaiters of calfskin, kid, and similar leather, with elastic or buttons or for lacing:
(a) For men, size numbered five and one-half or larger, per pair, thirty cents;
(b) For boys, smaller than size numbered five and one-half, per pair, twenty cents;
(c) For women, size numbered two and one-half or larger, per pair, twenty-five cents;
(d) For girls, smaller than size numbered two and one-half, per pair, twenty cents;
(e) For babies, per pair, five cents.

178. Saddlery and harness, parts therefor, not otherwise provided for:
   (a) Draft harness and parts therefor, twenty per centum ad valorem.
   (b) Other harness, saddlery, and harness-makers' wares, and parts therefor, manufactures of rawhide not otherwise provided for, and whips of whatever material, twenty-five per centum ad valorem.
179. Manufactures of leather, not otherwise provided for, thirty-five per centum ad valorem.

180. Bladders, integuments and intestines of animals, fish sounds, not otherwise provided for:
   (a) Not further advanced in manufacture than dried, thirty per centum ad valorem.
   (b) Further advanced, fifty per centum ad valorem.
181. Animal wastes and by-products not otherwise provided for:
   (a) Unmanufactured, including any of the same ground or prepared as fertilizers or as food for animals, ten per centum ad valorem.
   (b) Manufactured, or otherwise advanced in value or condition, twenty per centum ad valorem.

224. Gaiters of patent or similar leather and of imitation patent leather:
   (a) For men, size numbered five and one-half or larger, per pair, forty cents;
   (b) For boys, smaller than size numbered five and one-half, per pair, thirty cents;
   (c) For women, size numbered two and one-half or larger, per pair, thirty-five cents;
   (d) For girls, smaller than size numbered two and one-half, per pair, thirty cents.
225. Other boots and shoes, fancy, per pair, fifty cents.
   Other boots and shoes not specifically provided for,
   (a) For men, size numbered five and one-half or larger, per pair, thirty cents;
   (b) For boys, smaller than size numbered five and one-half, per pair, twenty cents;
   (c) For women, size numbered two and one-half or larger, per pair, twenty-five cents;
   (d) For girls, smaller than size numbered two and one-half, per pair, twenty cents;
   (e) For babies, per pair, five cents.
226. Riding boots, per pair, one dollar.
227. Sandals:
   (a) Of leather, per pair, fifteen cents;
   (b) Of other materials, and common shoes worn by the Chinese, per pair, ten cents;
   (c) Spanish alpargatas, with hemp or corded soles, per pair, five cents.
228. Saddlery and harness:
   (a) Draft harness, and parts, other than for carriages, N. W., kilo, fifteen cents;
   (b) Carriage harness and parts, N. W., kilo, thirty cents;
   (c) Other saddlery and harness makers' wares, including saddles, valises, hat boxes, and traveling bags, wholly or in part of leather, N. W., kilo, thirty cents.

229. Other manufactures of leather or covered with leather, not specially provided for, N. W., kilo, forty cents;
   (a) Leather belting, N. W., kilo, twenty-five cents:
   Provided, That none of the articles classified under paragraphs two hundred and twenty-eight or two hundred and twenty-nine shall pay a less rate of duty than twenty per centum ad valorem.
233. Intestines, dried, N. W., kilo, two dollars.

244. Animal wastes, unmanufactured, not specially mentioned, G. W., one hundred kilos, fifty cents.

CLASS XII.—INSTRUMENTS, APPARATUS, MACHINERY, VEHICLES, AND BOATS.

GROUP 1.—MUSICAL INSTRUMENTS, WATCHES, AND CLOCKS.

182. Musical instruments, and parts, appurtenances, and accessories therefor, including strings and wires, automatic devices for the production of music only, piano stools, metronomes, tuning hammers, tuning forks, pitch pipes, and similar articles for use in connection therewith, not otherwise provided for, twenty-five per centum ad valorem.

183. Instruments and machines combining other mechanical operations with the production of music, such as slot machines of that character, phonographs, gramophones, graphophones, and similar apparatus, kinetoscopes, biographs, cinematographs, magic lanterns, and similar picture-projecting devices, not otherwise provided for, and parts, appurtenances, and accesories for any of the foregoing, thirty-five per centum ad valorem.

184. Clocks, chronometers, watches, cyclometers, pedometers, odometers, and similar devices, and cases, crystals, movements, parts, and accessories for any of the foregoing, not otherwise provided for, twenty-five per centum ad valorem.

GROUP 2.—APPARATUS AND MACHINERY.

185. Typewriters, mimeographs, Roneos, and other writing, duplicating, and manifolding machines and devices, adding machines, comptographs, and other computing apparatus, fare registers, and detached parts for any of the foregoing, including ribbons, pads, stencil sheets, mimeograph silks, and similar accessories therefor, and stamp pads, fifteen per centum ad valorem.

186. Cash registers and detached parts therefor, twenty-five per centum ad valorem.

187. Sewing machines, and detached parts therefor (except needles), fifteen per centum ad valorem.

188. Automatic slot machines, not otherwise provided for, and detached parts therefor (subject to the provisions of section four of this Act), thirty-five per centum ad valorem.

CLASS XI.—INSTRUMENTS, MACHINERY, AND APPARATUS EMPLOYED IN MUSIC, AGRICULTURE, INDUSTRY, AND LOCOMOTION.

GROUP 1.—MUSICAL INSTRUMENTS, CLOCKS AND WATCHES.

235. Pianos:
   (a) Concert grand, each, one hundred dollars;
   (b) Ordinary grand, each, seventy-five dollars;
   (c) Concert upright, square, each, fifty dollars;
   (d) Ordinary upright, square, each, thirty dollars.

236. Harmoniums and cabinet organs, each, ten dollars.
237. Mechanical music boxes:
   (a) Playing three airs or less, each, seventy-five cents;
   (b) Playing more than three airs, each, two dollars and fifty cents.

   Other musical instruments shall be dutiable according to the principal component part thereof, and, in addition thereto, a surtax of one hundred per centum.

254. Phonographs, cinematographs, biographs, and similar machines, including detached parts and records and films therefor, thirty per centum ad valorem.
238. Watches, watch cases of all kinds, watch movements, and parts of watches, twenty per centum ad valorem;
   (a) Parts of watches and clocks commonly known as watch and clock materials and suitable for repairs only, including watch crystals, twenty per centum ad valorem.
239. Clocks of all kinds (except tower clocks), complete; parts of the same, including those parts commonly known as clock materials and suitable for repair only; cases, stands, glasses, shades, and other accessories of the same, twenty-five per centum ad valorem.
240. Tower clocks, complete; machinery and parts for the same, whether set up or not, twenty-five per centum ad valorem.
241. Chronometers in cases or boxes for marine or professional use, and cases, movements, crystals, and other parts for the same, twenty-five per centum ad valorem.

GROUP 2.—APPARATUS AND MACHINERY.

253. Typewriters and detached parts therefor; including ribbons, fifteen per centum ad valorem.

255. Cash registers and adding machines, and detached parts therefor, twenty-five per centum ad valorem.
251. All sewing machines and detached parts therefor, except needles, fifteen per centum ad valorem.
256. Automatic slot machines for weighing and other purposes, not prohibited, and detached parts therefor, thirty per centum ad valorem.

189. Machinery and apparatus for weighing, and detached parts therefor, not otherwise provided for, twenty per centum ad valorem.

190. Electric and electro-technical machinery, apparatus, and appliances:

(a) Dynamos, generators, generating sets, alternators, motors, and similar machinery, not otherwise provided for, transformers and storage batteries, switchboards and switches, arc lamps, telephone and telegraph instruments, fans, buzzers, and annunciators, ammeters, voltmeters, wattmeters, and similar measuring apparatus, dry and wet batteries, and detached parts for any of the foregoing, and articles used exclusively in the installation thereof, insulators, and insulating compounds and materials used exclusively for electrical purposes, carbon, and incandescent bulbs and tubes, ten per centum ad valorem.

(b) Cooking and heating apparatus and utensils, chandeliers, desk and table lamps, flatirons, soldering and curling irons, thermocauteries and cauterizing instruments, surgical, dental, and therapeutic appliances, including so-called electric belts, X-ray machines, vibratory apparatus, electroplating outfits, cigar lighters, other instruments, implements, utensils, and articles used in connection with, for, or by the application or production of electrotechnical, thermoelectric, galvanic, or galvanomagnetic force, and detached parts for any of the foregoing not otherwise provided for, twenty per centum ad valorem.

191. Machinery and apparatus:

(a) For use in the crushing, handling, or conveying of sugar cane or its products in or around sugar mills, and detached parts therefor; engines, tenders, motors, steam boilers, pumps, and machinery, diving suits, common tools, implements, apparatus, and shafting and gearing; any of the foregoing or detached parts therefor of iron, steel, or wood not otherwise provided for, fifteen per centum ad valorem.

(b) The same, of other materials, twenty per centum ad valorem.

(c) Emery cloth, twenty per centum ad valorem.

192. Machine belting of whatever material, ten per centum ad valorem.

193. Fine tools, implements, and instruments, of whatever material, used in the arts, trades, and professions, such as measuring instruments, micrometric gauges, mathematical and drawing instruments, manicure instruments (not pocket cutlery), watchmakers', jewelers', surgeons', dentists', engravers', carvers', glass cutting, and similar tools, instruments, and implements, any of the foregoing and detached parts therefor and not otherwise provided for, twenty per centum ad valorem.

242. Machinery and apparatus for weighing of all kinds, not specially provided for, and detached parts therefor, twenty per centum ad valorem.

248. Apparatus and appliances for the generation, distribution, testing, measuring, and installation of electricity, dry and wet batteries, carbon brushes, arc lamps and their fittings, insulating materials, tapes, and compounds used exclusively for electrical purposes; bells, annunciators, telephones, and apparatus pertaining to the same; galvanometers, amperemeters, voltmeters, and wattmeters; and all or any parts of apparatus specified, including insulators of glass or porcelain or other material, five per centum ad valorem.

249. Storage batteries, five per centum ad valorem.

250. Dynamos, generators, exciters, and all other machinery for the generation of electricity for lighting or for power; transformers and electric motors and electric fans, five per centum ad valorem.

(a) Incandescent lamps, mounted or not mounted, fifteen per centum ad valorem.

110. Carbons prepared for electric lighting, G. W., one hundred kilos, five dollars.

395. Submarine telegraph cables.

243. Marine engines, stationary engines, hydraulic, steam, petroleum, gasoline, and hot or compressed air motors, fifteen per centum ad valorem.

244. Steam boilers of all kinds, whether attached to engines or not, fifteen per centum ad valorem.

245. Agricultural machinery and apparatus, machinery and apparatus for pile driving, dredging, hoisting, and making or repairing roads, for refrigerating and ice making, sawmill machinery, machinery and apparatus for extracting vegetable oils, and for converting the same into other products, for making sugar, for preparing rice, hemp, and other vegetable products of the islands for the markets, and detached parts therefor, also traction and portable engines and their boilers, adapted to and imported for and with rice-threshing machines, and steam plows, five per centum ad valorem.

NOTE.—The expression "Preparing vegetable products for the markets," shall be taken to mean putting said products in their first marketable condition.

246. Locomotives, including tenders, and traction and portable engines complete, and detached parts therefor, fifteen per centum ad valorem.

247. Turntables and power and hand cranes, fifteen per centum ad valorem.

Group 3.—Vehicles.

194. Wagons and carts for transporting merchandise, warehouse trucks, hand carts and wheelbarrows, any of the foregoing and detached parts therefor not otherwise provided for, fifteen per centum ad valorem.

195. Automobiles:
   (a) For the transportation of merchandise, fifteen per centum ad valorem.
   (b) Other, twenty per centum ad valorem.
   (c) Detached parts and accessories for automobiles, including tires, lamps, and horns, twenty-five per centum ad valorem.

196. Bicycles, velocipedes, and motor cycles, detached parts and accessories therefor, including tires and lamps, twenty per centum ad valorem.

197. Vehicles for use on railways and tramways, and detached parts thereof, ten per centum ad valorem.

198. Other wheeled vehicles including perambulators, and aerial machines, balloons, any of the foregoing and detached parts therefor not otherwise provided for, twenty per centum ad valorem.

257. Other machinery and detached parts of machines not specially provided for:
(a) Of copper and its alloys, twenty per centum ad valorem.
(b) Of other materials, ten per centum ad valorem.
46. Tools and implements of all kinds, not apparatus, of wrought iron or steel, for arts, trades and professions, including emery wheels and emery cloth, twenty per centum ad valorem.

Group 3.—Carriages.

258. Coaches and berlins, new, used, or repaired, twenty per centum ad valorem.
259. Omnibuses, diligences, Concord, and similar coaches, new, used, or repaired, twenty per centum ad valorem.
260. Other common four-wheeled carriages, with four or more seats, new or repaired, twenty per centum ad valorem.
264. Wagons, each, seven dollars and fifty cents.
265. Carts for transporting merchandise, each, five dollars;
(a) All others not specially provided for, twenty per centum ad valorem.
266. Hand carts, each, three dollars;
(a) Wheelbarrows, of wood, each, fifty cents;
(b) Wheelbarrows, wholly of iron or steel, each, one dollar and fifty cents:

Provided, That wooden parts for any of the vehicles classified under paragraphs two hundred and fifty-eight, two hundred and fifty-nine, two hundred and sixty, two hundred and sixty-one, two hundred and sixty-four, two hundred and sixty-five, and two hundred and sixty-six shall be dutiable at the rate of twenty per centum ad valorem.

347. Tarpaulins, coated with sand for vans, N. W., one hundred kilos, twenty cents.
252. Bicycles and velocipedes and detached parts and accessories thereto, including lamps, twenty-five per centum ad valorem.

263. Tramway carriages of all kinds:
(a) Bodies, either set up or knocked down, each, thirty-five dollars.
(b) Trucks, per set, for same, each, ten dollars.
262. Railway carriages of all kinds for passengers, each, one hundred dollars;
(a) Finished wooden parts for same, N. W., one hundred kilos, one dollar and fifty cents;
(b) Railway box cars, each, fifty dollars;
(c) Railway flat cars, each, thirty dollars;
(d) Cars for industrial railways, fifteen per centum ad valorem.
261. All other carriages not specially provided for, new, used, or repaired, including automobiles for persons or merchandise, baby carriages, trimmed or untrimmed, and jinrikishas, twenty per centum ad valorem.

199. Detached wooden parts for any of the articles classified under paragraph one hundred and ninety-four or paragraph one hundred and ninety-eight:
(a) Unfinished, fifteen per centum ad valorem.
(b) Finished, twenty per centum ad valorem.

GROUP 4.—BOATS AND OTHER WATER CRAFT.

200. Boats, launches, lighters, and other water craft, set up or knocked down, imported into the Philippine Islands, and cost of repairs made in foreign countries to vessels, or to parts thereof, documented for the Philippine coastwise trade or plying exclusively in Philippine waters and for which repairs adequate facilities are afforded in the Philippine Islands, fifty per centum ad valorem.

Provided, That upon proof satisfactory to the collector of customs that adequate facilities are not afforded in the Philippine Islands for such repairs, the same shall be subject to the provisions of paragraph three hundred and fifty of this Act; and

Provided further, That if the owner or master of such vessel shall furnish evidence satisfactory to the collector of customs that such vessel while in the regular course of her voyage was compelled by stress of weather or other casualty to put into a foreign port or place and make such repairs to secure the safety of the vessel or to enable her to return to the Philippine Islands, such duty shall not be imposed; and

Provided further, That furnishings, stores, and supplies, not otherwise provided for, purchased abroad and imported in such vessels shall be dutiable under the corresponding paragraphs of this Act.

NOTE.—The expression "imported into the Philippine Islands" shall be held to mean "brought into the jurisdictional waters of the Philippine Islands in or on another vessel, or towed therein by another vessel (except when becalmed or disabled at sea), as distinguished from coming into said islands under the craft's own steam, sail, or other motive power."

CLASS XIII.—ALIMENTARY SUBSTANCES.

GROUP 1.—POULTRY, MEATS, SOUPS, AND FISH.

201. Poultry, game, not otherwise provided for, dressed or not, gross weight, one hundred kilos, four dollars.
202. Meat, fresh, not otherwise provided for, gross weight, one hundred kilos, one dollar.
203. Meat, sausage casings, salted or in brine, gross weight, one hundred kilos, two dollars and fifty cents.
204. Hams, bacon, other meats, and sausages, dry, cured or smoked, not preserved in cans, including weight of immediate containers, one hundred kilos, four dollars and fifty cents.

Provided, That sausages classified under this paragraph may be imported in any kind of package exceeding in weight ten kilos each; and

GROUP 4.—SMALL BOATS AND OTHER WATER CRAFT.

267. Small boats, launches, lighters, and all other water craft imported into the Philippine Islands, either set up or knocked down, thirty per centum ad valorem.

NOTE.—The expression "imported into the Philippine Islands" shall be held to mean "brought into the jurisdictional waters of the islands in or on another vessel, or towed therein by another vessel, as distinguished from coming into these islands under the craft's own steam, sail, or other motive power."

CLASS XII.—ALIMENTARY SUBSTANCES.

GROUP 1.—MEATS AND FISH.

268. Poultry and game, dressed or undressed, N. W., kilo, three cents.

269. Meat, salted or in brine, and jerked beef, G. W., one hundred kilos, seventy-five cents.

270. Hams, bacon, and other meats, smoked or cured, also sausages not preserved in cans, N. W., one hundred kilos, three dollars:

Provided, however, That the salt ordinarily used for the packing of any of the articles enumerated in this paragraph shall be classified under paragraph ninety-four (a).

204. Hams, etc.—Continued.

Provided further, That salt used for the packing of any article classified under this paragraph shall be dutiable under clause (c) of paragraph seventy-two.

205. Lard, imitations thereof, gross weight, one hundred kilos, two dollars and fifty cents.

206. Canned or potted meats, such as beef, veal, mutton, lamb, pork, ham, and bacon, plainly prepared and simply preserved, not otherwise provided for, common preparations thereof, with or without vegetables or other simple ingredients, such as Irish stew, corned beef hash, chili-con-carne, hog and hominy, dry chipped beef, and the like, fifteen per centum ad valorem.

207. Internal parts of animals, such as tongue, liver, and tripe, rabbits, poultry and ordinary preparations thereof, canned or potted, and sausages not otherwise provided for, twenty per centum ad valorem.

208. Canned or potted game, paté de foie gras, deviled ham, meats, or game, and preparations thereof, mince-meat, meat patés, jellied lambs' and sheep's tongues, boneless pigs' feet, sweetbreads, brains, and similar products of delicatessen class, not otherwise provided for, twenty-five per centum ad valorem.

209. Canned or potted soups and broths, clam chowder, fifteen per centum ad valorem.

210. Meat extracts in any form, meat juice and soup tablets, condensed or concentrated soup preparations, dry or in paste, twenty-five per centum ad valorem.

211. Salted or dried codfish, gross weight, one hundred kilos, one dollar and sixty cents.

212. Fish, in cans, glass, or jars:

(a) Cod, herring, mullet, haddock, salmon, and mackerel, plainly prepared and simply preserved, sardines in oil or tomato sauce, fifteen per centum ad valorem.

(b) Other common preserved fish, shellfish, and sea food, not otherwise provided for, twenty per centum ad valorem.

(c) Fish, shellfish, sea food, and preparations thereof, such as anchovies, merluza, angulas, awabi, sardines not otherwise provided for, lampreys, whiting, turtle, fish roe, eels in jelly, sharks' fins in any form, shrimp, bloater, and fish pastes and butters, similar products of delicatessen class, twenty-five per centum ad valorem.

213. Fish, not otherwise provided for:

(a) Fresh, with only the salt indispensable for preservation, gross weight, one hundred kilos, two dollars and ninety cents.

(b) Dried, salted, smoked, or pickled, in bulk, gross weight, one hundred kilos, two dollars and twenty-five cents.

214. Oysters, clams, and shellfish, in bulk, not otherwise provided for, fresh oysters in cans, gross weight, one hundred kilos, five dollars.

271. Lard (however contained), G. W., one hundred kilos, two dollars.
272. Vegetable lard and all imitations of lard, G. W., one hundred kilos, one dollar and sixty cents.
315. Canned or potted meats, such as beef, mutton, sausage, chicken, turkey, ham, bacon, and generally all meats preserved in cans or jars, when not exceeding in value one dollar per dozen cans of the weight of one-tenth of a kilogram for each can, and not exceeding in value one dollar and seventy-five cents per dozen cans of the weight of one-fifth of a kilogram for each can, N. W., kilo, five cents.
316. Canned or potted meats of the delicatessen class, including mince-meat, pate de fois gras, deviled ham, and generally all meats preserved in cans or jars, when exceeding in value one dollar per one dozen cans of the weight of one-tenth of a kilogram for each can, and exceeding in value one dollar and seventy-five cents per dozen cans of the weight of one-fifth of a kilogram for each can, N. W., kilo, twenty cents.

319. Canned or potted soups of all kinds, including clam broth, N. W., kilo, five cents.

273. Salted cod and stockfish, G. W., one hundred kilos, seventy-five cents.
274. Fish, other, except as included in paragraphs three hundred and seventeen and three hundred and eighteen:
   (a) Fresh, with only the salt indispensible for its preservation, G. W., one hundred kilos, fifty cents:
   (b) Salted, smoked, or pickled, but packed in bulk, and not of the class of "canned or potted fish" covered by paragraph three hundred and seventeen and three hundred and eighteen, G. W., one hundred kilos, one dollar and fifty cents.
317. Cod, herring, and sardines, in tins, cans, or jars, N. W., kilo, three and one-half cents;
   (a) Salmon, in cans, N. W., kilo, one and one-half cents;
   (b) Other canned or potted fish, and sea food, such as oysters, clams, and generally all sea products preserved in cans or jars, N. W., kilo, six cents.
318. Canned and potted fish and sea food of the delicatessen class, such as anchovies, caviar, fish roe, and generally all fish or sea food preserved in cans or jars, not in use as ordinary food, N. W., kilo, twenty cents.
275. Oysters, clams, and shellfish, not in glass or canned, G. W., one hundred kilos, two dollars and fifty cents.

GROUP 2.—GRAINS, SEEDS, FORAGE, CEREALS, AND PREPARATIONS THEREOF.

215. Rice, gross weight (until May first, nineteen hundred and ten):
(a) Unhusked, one hundred kilos, sixty cents.
(b) Husked, one hundred kilos, one dollar.
(c) Flour, one hundred kilos, two dollars.
On and after May first, nineteen hundred and ten:
(a) Unhusked, one hundred kilos, eighty cents.
(b) Husked, one hundred kilos, one dollar and twenty cents.
(c) Flour, one hundred kilos, two dollars.
Provided, That the Governor-General, by and with the advice and consent of the Philippine Commission, may, in his discretion, continue in force the rates of duty first prescribed in this paragraph, until in his judgment, conditions in the Philippine Islands may warrant the imposition of the higher rates herein prescribed; and
Provided further, That the Governor-General, by and with the advice and consent of the Philippine Commission, may suspend all duties upon rice or the duties upon rice for consumption in particular localities, to be designated by him, whenever and for such period as, in his judgment, local conditions require, in which event, rice admitted free by virtue of his order shall be distributed under governmental supervision, or in accordance with such regulations as he may prescribe.

216. Wheat, rye, and barley, gross weight:
(a) In grain, one hundred kilos, twenty-five cents.
(b) In flour, one hundred kilos, forty-seven cents.

217. Corn (maize), oats, and millet, and cereals and grains not otherwise provided for, gross weight:
(a) In grain, one hundred kilos, seventeen cents.
(b) In meal or flour, not otherwise provided for, one hundred kilos, eighty-three cents.

218. Cereals prepared for table use, such as oatmeal, corn meal, cracked wheat, cornstarch, and similar preparations, not otherwise provided for, ten per centum ad valorem.

219. Malted milk, infants' foods, and similar preparations, fifteen per centum ad valorem.

220. Bread, biscuits, crackers, and wafers, of flour of cereals or pulse, including weight of immediate containers:
(a) Unsweetened, one hundred kilos, three dollars.
(b) Sweetened, one hundred kilos, five dollars.

221. Cakes and puddings, twenty-five per centum ad valorem.

222. Vermicelli, macaroni, and pastes for soup, not otherwise provided for, including weight of immediate containers, one hundred kilos, two dollars and fifty cents.

223. Birds' nests, edible, thirty per centum ad valorem.

224. Seeds, not otherwise provided for, gross weight, one hundred kilos, one dollar.

GROUP 2.—GRAIN, DRIED FRUIT, AND VEGETABLES, AND PREPARATIONS OF THE SAME.

276. Rice: Until May first, nineteen hundred and five:
(a) Unhusked, G. W., one hundred kilos, forty cents;
(b) Husked, G. W., one hundred kilos, fifty cents;
(c) Flour, G. W., one hundred kilos, one dollar and fifty cents.

On May first, nineteen hundred and five, and until January first, nineteen hundred and seven:
(a) Unhusked, G. W., one hundred kilos, sixty cents;
(b) Husked, G. W., one hundred kilos, seventy-five cents;
(c) Flour, G. W., one hundred kilos, one dollar and seventy-five cents.

On and after January first, nineteen hundred and seven:
(a) Unhusked, G. W., one hundred kilos, eighty cents;
(b) Husked, G. W., one hundred kilos, one dollar;
(c) Flour, G. W., one hundred kilos, two dollars:

Provided, however, That the Philippine Commission may, in its discretion, continue in force the rate of duty first above stated, until in its opinion the conditions in the Philippine Islands may warrant the higher rates herein provided.

277. Wheat, rye, and barley:
(a) In grain, G. W., one hundred kilos, twenty-five cents;
(b) In flour, G. W., one hundred kilos, forty cents.

278. Corn (maize), oats, and other cereals not mentioned elsewhere:
(a) In grain, G. W., one hundred kilos, ten cents;
(b) In meal or flour, G. W., one hundred kilos, forty cents.

279. Millet:
(a) In grain, G. W., one hundred kilos, forty cents;
(b) In flour, G. W., one hundred kilos, fifty cents.

282. Cereals prepared for table use, such as oatmeal, cracked wheat, corn starch, avena, and all other preparations of cereals for table use not elsewhere specially provided for, N. W., one hundred kilos, two dollars.

283. Bread, biscuit, crackers, and wafers made of flour from cereals or pulse;
(a) Unsweetened, N. W., one hundred kilos, three dollars;
(b) Sweetened, N. W., one hundred kilos, five dollars.

324. Canned breads of all kinds, N. W., kilo, two and one-half cents.

325. Canned cakes, puddings, and sweatmeats not candied, such as plum pudding and the like, N. W., kilo, ten cents.

284. Vermicelli, macaroni, and pastes for soups, N. W., one houndred kilos, three dollars.

302. Seeds not elsewhere provided for and carob beans, G. W., one hundred kilos, fifty cents.

225. Hay, bran, forage, straw, not otherwise provided for, seeds and unhusked grains, cracked, or otherwise prepared for animal food, and oil cake, five per centum ad valorem.

GROUP 3.—PULSE, VEGETABLES, FRUITS, AND NUTS.

226. Dried beans, pease, and other pulse:
(a) In bulk, gross weight, one hundred kilos, eighty cents.
(b) In small or retail packages, including weight of immediate containers, one hundred kilos, two dollars and sixty-five cents.
(c) In flour, gross weight, one hundred kilos, one dollar and fifty cents.

227. Vegetables, fresh (except onions and Irish potatoes), gross weight, one hundred kilos, one dollar.

228. Vegetables, dried or desiccated, not otherwise provided for:
(a) In bulk, gross weight, one hundred kilos, one dollar and thirty cents.
(b) In small or retail packages, including weight of immediate containers, one hundred kilos, two dollars and twenty-five cents.

229. Vegetables, preserved, not otherwise provided for:
(a) In bulk, gross weight, one hundred kilos, one dollar.
(b) In small or retail packages, including weight of immediate containers, one hundred kilos, one dollar and fifty cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

230. Vegetables, pickled:
(a) In bulk, gross weight, one hundred kilos, one dollar and fifty cents.
(b) In small or retail packages, including weight of immediate containers, kilo, three cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

231. Fruits, fresh, gross weight, one hundred kilos, one dollar and twenty-five cents.

232. Fruits, dried:
(a) In bulk, gross weight, one hundred kilos, one dollar and fifty cents.
(b) In small or retail packages, including weight of immediate containers, one hundred kilos, two dollars and fifty cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

233. Fruits, preserved, not otherwise provided for:
(a) In bulk, gross weight, one hundred kilos, one dollar and fifty cents.
(b) In small or retail packages, including weight of immediate containers, one hundred kilos, two dollars.

303. Hay, forage, and bran, G. W., one hundred kilos, five cents.

287. Dried, pease, and pulse:
(a) In bulk, G. W., one hundred kilos, seventy-five cents;
(b) Put up in small packages, N. W., one hundred kilos, one dollar;
(c) Flour of, G. W., one hundred kilos, one dollar and fifty cents.

288. Dried or desiccated vegetables, not elsewhere specially provided for, G. W., one hundred kilos, one dollar.

321. Pickled vegetables and fruits of all kinds:
(a) In stone or glass, N. W., kilo, four cents;
(b) In wood, G. W., kilo, one and one-half cents.

285. Dried raisins, dates, figs, and citron, put up in small packages, N. W., one hundred kilos, two dollars and fifty cents.
286. The same fruits in bulk and all other dried and desiccated fruits, N. W., one hundred kilos, seventy-five cents.

322. Canned or preserved fruits:
(a) In wood; and those belonging to the class known as "pie fruits," packed in water, in tin or glass, N. W., kilo, two cents;
Others, in tin or glass, including those packed in sirups, known as "table fruits," N. W., kilo, two cents.

233. Fruits, preserved, etc.—Continued.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

234. Fruits, in jellies, jams, marmalades, butters, and similar preparations, and fruit pulp, twenty per centum ad valorem.

235. Fruits, brandied, or similarly preserved, and fruits conserved or crystallized, fifty per centum ad valorem.

236. Nuts, nut products, not otherwise provided for, twenty-five per centum ad valorem.

GROUP 4.—SUGAR, MOLASSES, GLUCOSE, AND CONFECTIONERY.

237. Sugar:
   (a) Raw, gross weight, one hundred kilos, three dollars and seventy-two cents.
   (b) Refined, including weight of immediate containers, one hundred kilos, four dollars and twenty-two cents.

238. Molasses and sirups, not otherwise provided for, and honey:
   (a) In bulk, gross weight, one hundred kilos, two dollars.
   (b) In small or retail packages, including weight of immediate containers, one hundred kilos, three dollars.

239. Glucose, gross weight, one hundred kilos, one dollar and sixty cents.

240. Saccharine, including weight of immediate containers, kilo, two dollars.

241. Candies, confectionery, sweetmeats, chewing gum, not otherwise provided for, twenty-five per centum ad valorem.

GROUP 5.—COFFEE, TEA, CACAO, SPICES, SAUCES, CONDIMENTS, AND FLAVORING EXTRACTS.

242. Coffee:
   (a) Unroasted, gross weight, one hundred kilos, five dollars and thirty cents.
   (b) Roasted, ground or not, gross weight, one hundred kilos, seven dollars.
   (c) In packages weighing each less than three kilos, including weight of immediate containers, one hundred kilos, nine dollars.

243. Chicory, gross weight, one hundred kilos, four dollars and twenty cents.

244. Tea, including weight of immediate containers, kilo, fifteen cents.

323. Preserved or brandied fruits in cordials or spirits of any kind containing more than eighteen per centum of alcohol, such as brandied peaches, cherries preserved in maraschine and the like, whether put up in tin or glass, N. W., kilo, fifteen cents.

331. Conserved or crystallized fruit or nuts, used as confectionery and sweetmeats, whether put up in paper, metal, or glass, N. W., kilo, twenty-five cents.

329. Nuts, dried, of all kinds in natural state, not otherwise provided for, N. W., one hundred kilos, two dollars and fifty cents.

GROUP 3.—TROPICAL AND SEMITROPICAL PRODUCTS.

289. Sugar:
(a) Raw and glucose, G. W., one hundred kilos, one dollar and sixty-two cents;
(b) Refined, N. W., one hundred kilos, three dollars.

326. Saccharine, N. W., kilo, three dollars.

332. Confectionery, candies, and sweetmeats of all kinds, N. W., kilo, twelve and one-half cents:

Provided, That none of the articles classified under paragraphs three hundred and thirty, three hundred and thirty-one, and three hundred and thirty-two shall pay a less rate of duty than twenty per centum ad valorem.

291. Coffee:
(a) In grains, G. W., one hundred kilos, seven dollars and fifty cents;
(b) Ground, N. W., one hundred kilos, eight dollars and seventy cents.

292. Succory root and chicory in any form, N. W., one hundred kilos, seven dollars and fifty cents.

301. Tea, N. W., kilo, twenty cents.

245. Cacao:
(a) Unground, gross weight, one hundred kilos, seven dollars and twenty cents.
(b) Other, and cacao butter, including weight of immediate containers, one hundred kilos, twelve dollars and fifty cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

246. Chocolate, including weight of immediate containers:
(a) In forms or lumps for manufacturing purposes, one hundred kilos, ten dollars.
(b) In cakes or powder, kilo, fifteen cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

247. Cinnamon, cloves, allspice, and mace, including weight of immediate containers:
(a) Unground, one hundred kilos, eight dollars.
(b) Ground, one hundred kilos, ten dollars.

248. Nutmegs, including weight of immediate containers:
(a) Unhusked, kilo, three cents.
(b) Husked, kilo, five cents.
(c) Ground, kilo, eight cents.

249. Pepper, white or black, and pod peppers, dried, including weight of immediate containers:
(a) Whole, one hundred kilos, two dollars and twenty cents.
(b) Ground, kilo, eight cents.

250. Mustard, horse-radish, including weight of immediate containers:
(a) Unground, kilo, two cents.
(b) Ground, kilo, six cents.
(c) In paste, kilo, ten cents.

251. Saffron, including weight of immediate containers, kilo, four dollars.

252. Spices, not otherwise provided for, including weight of immediate containers:
(a) Unground, one hundred kilos, eight dollars.
(b) Ground; curry powder, one hundred kilos, ten dollars.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

290. Cocoa:
(a) Of all kinds in the bean, G. W., one hundred kilos, five dollars and seventy-five cents;
(b) Ground, in paste, powder, and cocoa butter, N. W., one hundred kilos, ten dollars.

330. Chocolate:
(a) In forms or lumps for manufacturing purposes, N. W., kilo, fifteen cents;
(b) In cakes or powders, for table use, but not made up into bonbons or sweetmeats of any description, N. W., kilo, twenty cents.

293. Cinnamon, first grade:
(a) Unground, N. W., one hundred kilos, eight dollars;
(b) Ground, N. W., one hundred kilos, ten dollars.

294. Cinnamon, second grade:
(a) Unground, N. W., one hundred kilos, six dollars;
(b) Ground, N. W., one hundred kilos, eight dollars.

296. Cloves and other spices not specially mentioned:
(a) Unground, N. W., kilo, eight cents.
(b) Ground, N. W., kilo, ten cents.
(c) Saffron of all kinds, N. W., kilo, four dollars.

297. Allspice and mace:
(a) Unground, N. W., kilo, seven cents;
(b) Ground, N. W., kilo, nine cents.

298. Nutmegs:
(a) Unhusked, G. W., kilo, four cents.
(b) Husked, G. W., kilo, six cents.

299. Pepper:
(a) Whole, N. W., kilo, four cents;
(b) Ground, N. W., kilo, six cents.

300. Mustard:
(a) Seed, N. W., kilo, four cents;
(b) Ground, N. W., kilo, six cents;
(c) In paste, N. W., kilo, fifteen cents.

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253. Sauces for table use, not otherwise provided for, such as tomato, caper, tobasco, Worcestershire, catsup, and like preparations, twenty-five per centum ad valorem.

254. Vinegar:
(a) In receptacles containing each more than two liters, liter, two cents.
(b) In other receptacles, liter, three cents.

255. Flavoring extracts, compounds, and sirups, including weight of immediate containers:
(a) Without alcohol or containing not to exceed fourteen per centum of alcohol, kilo, twenty-five cents.
(b) Containing more than fourteen per centum of alcohol, kilo, thirty-five cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

256. Vanilla beans, including weight of immediate containers, two dollars and fifty cents.

GROUP 6.—SPIRITS, WINES, MALT, AND OTHER BEVERAGES.

NOTE.—For the purpose of assessment under those paragraphs in which the proof liter is the basis, each and every gauge or wine liter of measurement shall be counted as at least one proof liter. All imitations of whisky, rum, gin, brandy, spirits, or wines, imported by or under any names whatsoever shall be subjected to the highest rate of duty provided for the genuine articles respectively intended to be represented, with a surtax of fifty per centum.

257. Alcohol, proof liter, fifty cents.

258. Whisky, rum, gin, brandy, and other spirits not otherwise provided for, proof liter, fifty cents.

259. Blackberry and ginger brandy, proof liter, thirty cents.

260. Cocktails, liqueurs, cordials, and other compounded spirituous beverages and bitters, not otherwise provided for, proof liter, sixty-five cents.

261. Wines, sparkling, liter, one dollar.

262. Still wines, vermouth, sake, containing fourteen per centum or less of alcohol:
(a) In receptacles containing each more than two liters, liter, two cents.
(b) In receptacles containing each two liters or less, liter, seven and one-half cents.

328. Sauces and condiments for table use, such as caper, tabasco, Worcestershire, and the like preparations, N. W., kilo, twelve and one-half cents.

(a) Tomato sauces, including catsup, N. W., kilo, five cents.

314. Vinegar, liter, two cents.

327. Flavoring extracts not containing more than twelve per centum of alcohol, N. W., kilo, twenty-five cents.

295. Vanilla beans, N. W., kilo, five dollars.

306. Alcohol, liter, seventy cents.

307. Methyl alcohol, N. W., liter, thirty-five cents.

308. (a) Whiskey, rum, gin, brandy, per proof liter, thirty-five cents;

(b) Cocktails, blackberry and ginger brandy, per gauge liter, thirty-five cents;

(c) Liqueurs, cordials, and all compound spirits not specially mentioned, per gauge liter, sixty-five cents:

Provided, however, That if the proof in the liquors classified under (b) and (c) of this paragraph should be above one hundred and five degrees the same shall pay a surtax of twenty-five cents per liter.

309. Wines, sparkling, liter, eighty-five cents.

310. Wines, still (fine):

(a) All white and red fine wines, including the products known as generous wines (vinos generosos), and all white and red wines known as dessert or liqueur wines, similar to fine moscatels and maderias, except those mentioned in the next number, in wood, liter, twenty-five cents;

(b) The same in bottles, flasks, demijohns and other similar receptacles, liter, forty cents.

262. Still wines, etc.—Continued.

Provided, That no article classified under this paragraph shall pay a less rate of duty than forty per centum ad valorem.

263. Still wines, vermouth, sake, containing more than fourteen per centum of alcohol:

(a) In receptacles containing each more than two liters, liter, fifteen cents.

(b) In receptacles containing each two liters or less, liter, twenty-five cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem; and

Provided further, That any of such articles containing more than twenty-four per centum of alcohol shall be classified under paragraph two hundred and sixty.

264. Malt beverages, and ciders:

(a) In receptacles containing each more than two liters, hectol., two dollars and twenty-five cents.

(b) In other receptacles, hectol., four dollars and ninety cents.

265. Sweetened, flavored, or aerated waters, natural mineral waters, aerated or not, ginger ale, root beer, unfermented fruit juice, and nonalcoholic beverages, not otherwise provided for, hectol., one dollar and fifty cents.

266. Fruit juice, pure or with sufficient sugar to preserve it, without alcohol or containing not more than four per centum of alcohol, liter, five cents.

Group 7.—Various.

267. Milks and creams, pure, or with sufficient sugar to preserve them, ten per centum ad valorem.

268. Milks and creams, compounded with other substances, milk powders and tablets, any of the foregoing not otherwise provided for, twenty per centum ad valorem.

269. Eggs, not otherwise provided for:

(a) Fresh or preserved, in natural form, gross weight, one hundred kilos, one dollar.

(b) Egg powders, and other preparations of eggs, not otherwise provided for, twenty-five per centum ad valorem.

270. Cheese of all kinds and substitutes therefor, fifteen per centum ad valorem.

271. Butter, including weight of immediate containers, kilo, six cents.

272. Oleomargarine, butterine, ghee, and imitations of butter, including weight of immediate containers, kilo, eight cents.

311. Wines, still (common):
   (a) Common red and white wines, such as vin ordinaire, vino comun and others of like quality, in wood, liter, five cents;
   (b) The same in bottles, flasks, demijohns, or other similar receptacles, liter, ten cents.

312. Malt liquors, malt extract, ciders, mineral waters, and other nonalcoholic beverages:
   (a) Malt liquors, malt extract, and cider, in wood, hectol, three dollars and forty cents;
   (b) Malt liquors, malt extract, and cider, in bottles or other receptacles, hectol, four dollars sixty cents;
   (c) Sweetened, flavored, or aerated waters; natural mineral waters, aerated, carbonated, or not; ginger ale, root beer, and other nonalcoholic beverages not specially provided for, hectol, one dollar and fifty cents.

313. Fruit juice, pure or with sufficient sugar to preserve it; fruit sirups for beverages, and fruit pulp, liter, five cents.

320. Condensed or concentrated milk and canned vegetables of all kinds, such as tomatoes, corn, pease, beans, pumpkins, and generally vegetables preserved in cans or jars, N. W., kilo, two and one-half cents;
   (a) Evaporated cream unsweetened, N. W., kilo, one and one-half cents.

333. Eggs, salted or preserved, G. W., one hundred kilos, two dollars and fifty cents.

334. Cheese:
   (a) Fine, in glass, stone, metal, not in use as common food, N. W., kilo, fifteen cents;
   (b) Other (common), G. W., kilo, two and one-half cents.

335. Butter, N. W., kilo, five cents.

336. Oleomargarine, butterine and all imitations of butter, N. W., kilo, six cents.

273. Articles and products edible by mankind, not otherwise provided for:
(a) Crude and in natural state, ten per centum ad valorem.
(b) Prepared, preserved, or advanced in value or condition by any process or manufacture, twenty per centum ad valorem.

CLASS XIV.—MISCELLANEOUS.

274. Fans, of all kinds, thirty-five per centum ad valorem.

275. Pens, not otherwise provided for, needles (except surgical needles), common and safety pins, hooks and eyes, button rings and fasteners, crochet hooks, and hairpins, any of the foregoing of common metals (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

276. Trinkets and ornaments of all kinds (except those of gold or silver, or of gold or silver plate, or in which the component material of chief value is amber, jet, jade, tortoise shell, coral, ivory, meerschaum, or mother-of-pearl), including weight of immediate containers, kilo, one dollar and twenty-five cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

277. Amber, jet, tortoise shell, coral, ivory, meerschaum, and mother-of-pearl:
(a) Unwrought, or cut for settings or pierced for beads, fifteen per centum ad valorem.
(b) Wrought, not otherwise provided for, thirty-five per centum ad valorem.

278. Horn, bone, whalebone, celluloid, and imitations of any of the foregoing, or of any of the substances enumerated in paragraph two hundred and seventy-seven, including weight of immediate containers:
(a) Unwrought, kilo, thirty cents.
(b) Wrought, not otherwise provided for, kilo, one dollar and twenty-five cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

279. Artificial teeth, with plates or not, artificial eyes, artificial limbs and members, and similar articles for the alleviation of the inconveniences resulting from physical defects, ten per centum ad valorem.

280. Buttons, including weight of immediate containers:
(a) Of mother-of-pearl, kilo, one dollar and thirty cents.
(b) Of bone, porcelain, composition, wood, steel, iron, or similar materials, kilo, thirty cents.
(c) Of other materials (except gold, silver, or platinum, or gold or silver plate), kilo, fifty cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

CLASS XIII.—MISCELLANEOUS.

338. Fans of all kinds, thirty-five per centum ad valorem.
339. Combs:
    (a) Of horn or India rubber, N. W., kilo, two dollars;
    (b) Of tortoise shell or ivory, N. W., kilo, five dollars;
    (c) Others; shall be classified for duty according to their component material.
51. Pens and needles of all kinds, except surgical needles, N. W., kilo, thirty cents.
52. Common and safety pins, and hooks and eyes, N. W., kilo, thirty cents.
53. Crochet hooks and the like, hairpins, N. W., kilo, thirty cents.
340. Trinkets and ornaments of all kinds, except those of gold or silver, or of gold and silver plate, or in which the predominant substance is amber, jet, tortoise shell, coral, ivory, meerschaum, mother-of-pearl, horn, bone, whalebone, celluloid or compositions imitating any of the materials herein mentioned, N. W., kilo, one dollar and twenty-five cents.

341. Amber, jet, tortoise shell, coral, ivory, meerschaum, mother-of-pearl:
    (a) Unwrought, N. W., kilo, one dollar;
    (b) Wrought, N. W., kilo, three dollars and fifty cents.

342. Horn, bone, whalebone, or celluloid, also compositions imitating these or those of the preceding number:
    (a) Unwrought, N. W., kilo, sixty cents;
    (b) Wrought, N. W., kilo, one dollar and fifty cents.

345. Buttons:
    (a) Bone, porcelain, composition, wood, steel, iron, and similar materials, N. W., kilo, twenty cents;
    (b) Rubber, copper and its alloys, N. W., kilo, fifty cents;
    (c) Mother-of-pearl and others not specially provided for, except of gold or silver, gold or silver plated, N. W., kilo, one dollar.

281. Shells not otherwise provided for:
   (a) Not further advanced in condition than polished, ten per centum ad valorem.
   (b) Further advanced, manufactures in which shells, not otherwise provided for, are the component material of chief value, twenty-five per centum ad valorem.
282. Sponges, natural, including hexactinellida and loofah:
   (a) Not further advanced in condition than washed or bleached, twenty-five per centum ad valorem.
   (b) Further advanced, manufactures in which sponge or loofah is the component material of chief value, forty per centum ad valorem.
283. Felt or textiles prepared or coated with tar, pitch, or similar substances, rubberoid, and similar materials, for roofing, sheathing, and structural purposes, gross weight, one hundred kilos, ninety cents.
284. Oilcloth (except of silk), linoleum, corticine:
   (a) In the piece, fifteen per centum ad valorem.
   (b) Made up into articles, twenty-five per centum ad valorem.
285. Tool bags, chests, and cases; trunks, valises, suit cases, traveling bags, "telescopes," hat boxes, and similar receptacles for personal effects, and shawl straps, of whatever material, twenty-five per centum ad valorem.

286. Stuffed or mounted birds or animals, not otherwise provided for, twenty per centum ad valorem.

287. Feathers for ornaments, stuffed birds or animals or parts thereof for use on wearing apparel or for toilet purposes, natural, finished, or manufactured, sixty per centum ad valorem.

288. Feathers and downs not otherwise provided for:
   (a) Not further advanced in condition than cleaned, twenty per centum ad valorem.
   (b) Further advanced, manufactures in which feathers or downs are the component material of chief value, forty per centum ad valorem.
289. Artificial flowers, buds, pistils, leaves, fruits, seeds, and moss, and other parts of artificial fruits and flowers, of whatever material, fifty per centum ad valorem.
290. Caoutchouc and gutta-percha:
   (a) Crude, and rubber, in sheets, sheeting, or packing, even with cloth or wire insertions, and gaskets and washers, ten per centum ad valorem.
   (b) Rubber, soft, in articles not otherwise provided for, twenty-five per centum ad valorem.
   (c) Rubber, hard, in articles not otherwise provided for, thirty per centum ad valorem.
291. Hose and flexible tubing, of whatever dimensions or materials, fifteen per centum ad valorem.
292. Reservoir pens, parts and points therefor, of whatever material, twenty-five per centum ad valorem.

348. Paper, felt, or other textile, prepared or coated with tar, pitch, or other substances, for roof and structural purposes, G. W., one hundred kilos, thirty cents.

349. Oilcloths:
   (a) For floor and packing purposes, N. W., one hundred kilos, three dollars;
   (b) For wearing apparel, unmanufactured, N. W., one hundred kilos, three dollars;
   (c) Manufactured into wearing apparel, N. W., one hundred kilos, six dollars;
   (d) Other, including linoleum, N. W., one hundred kilos, five dollars.

232. Stuffed or mounted birds or animals, not specially provided for in paragraph three hundred and eighty-nine, N. W., kilo, one dollar.

230. Feathers for ornaments, in their natural state or manufactured, N. W., kilos, two dollars and fifty cents:
   Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than sixty per centum ad valorem.

231. Feather dusters, N. W., kilo, thirty cents;
   (a) Other feathers and manufactures of feathers not specially provided for, N. W., kilo, sixty cents.

350. Artificial flowers of all kinds, also artificial fruits, seeds, pistils, or buds of any material for the manufacture of flowers, N. W., kilo, two dollars and fifty cents.

352. Caoutchouc and gutta-percha manufactured into any kind of articles not special provided for:
   (a) Rubber, pure or with cloth or wire insertions for machinery packing, including gaskets and washers, N. W., kilo, three cents;
   (b) Hard rubber articles, not specially provided for, N. W., kilo, fifty cents;
   (c) Boots and shoes of rubber, N. W., kilo, twenty-five cents;
   (d) All other articles, including rubber in sheets other than packing, N. W., kilo, twenty cents;
   (e) Hose and belting of all descriptions into which rubber enters as a component material, N. W., kilo, ten cents.

293. Games and toys, including face masks, paper hats and canes, artificial Christmas trees, Christmas-tree decorations, toy carts, and other small vehicles for children's use not otherwise provided for, and diminutive articles for use as toys, not adapted for practical purposes, including weight of immediate containers, kilo, ten cents.

Provided, That no article of gold, silver, or platinum, or of gold or silver plate, or of tortoise shell, coral, ivory, or mother-of-pearl, shall be classified under this paragraph; and

Provided further, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

294. Golf sticks, polo mallets, tennis rackets, baseball and cricket bats, balls of all kinds for use in the sports (except bowling, billiard, pool, and bagatelle balls), fencing masks and foils, gymnasium apparatus, and croquet sets, and parts of any of the foregoing, twenty-five per centum ad valorem.

295. Umbrellas and parasols:

(a) Covered with paper, each, eight cents.
(b) Covered with silk, each, fifty cents.
(c) Covered with other stuffs, each, twenty cents.
(d) Umbrella frames, uncovered, mounted on tubes or sticks, forty per centum ad valorem.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

296. Hats, bonnets, crowns therefor, of straw, chip, palm leaf, grass, rattan, osiers, and analogous materials:

(a) Complete, not trimmed, each, thirteen cents.
(b) The same, trimmed, each, twenty-two cents.
(c) Crowns for, each, eleven cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

297. The same, of other materials:

(a) Complete, not trimmed, each, twelve cents.
(b) The same, trimmed, each, twenty cents.
(c) Crowns for, each, eleven cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

298. Caps, fezzes, turbans, headgear not otherwise provided for, thirty per centum ad valorem.

353. Games and toys, except those of gold or silver, or of gold or silver plate, or of the materials mentioned in paragraphs two hundred and forty-one and two hundred and forty-two, N. W., kilo, ten cents: *Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

343. Walking sticks and sticks for umbrellas and parasols, and sword sticks, including the sword, per one hundred, four dollars:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

354. Umbrellas and parasols:
(a) Covered with paper, eight cents each;
(b) Covered with silk, fifty cents each;
(c) Covered with other stuffs, twenty cents each.

355. Hats and bonnets and crowns for same, of straw:
(a) Complete, not trimmed, thirteen cents each;
(b) Same, trimmed, twenty-two cents each;
(c) Crowns for (untrimmed), eleven cents each.

356. The same articles of other materials:
(a) Complete, not trimmed, six cents each;
(b) Same, trimmed, twenty cents each;
(c) Crowns for (untrimmed), five cents each.

357. Caps of all kinds:
(a) For adults, of any material, plain, fifteen cents each;
(b) For adults, embroidered or decorated, fifty cents each;
(c) For children, plain, ten cents each;
(d) For children, embroidered or ornamented, thirty-five cents each:

Provided, That none of the articles classified under paragraphs three hundred and fifty-four, three hundred and fifty-five, three hundred and fifty-six, and three hundred and fifty-seven shall pay a less rate of duty than twenty per centum ad valorem.

299. Cameras and parts thereof, photographic equipment and articles for use in photography not otherwise provided for, including lenses, tripods, photographic plates and films, film packs and kits, plate holders and frames, developing lights, baths and trays, twenty per centum ad valorem.

300. Appliances and apparatus, parts and cases therefor and accessories thereto, not otherwise provided for, for mathematical, optical, astronomical, surgical, geodetical, and other scientific purposes, including thermometers, barometers, alcoholometers, salmometers, hydrometers, vacuometers, radiometers, appliances for sight testing, microtomes, telescopes, microscopes and their slide glasses, stethoscopes, theodolites, transits, sextants, quadrants, compasses, and the like, twenty-five per centum ad valorem.

301. Tobacco:

(a) Wrapper tobacco, filler tobacco when mixed or packed with more than fifteen per centum of wrapper tobacco, leaf tobacco the product of two or more countries or dependencies when mixed or packed together, any of the foregoing unstemmed, kilo, four dollars and eight cents.

(b) The same, stemmed, kilo, five dollars and fifty-two cents.

(c) Filler tobacco, not otherwise provided for, unstemmed, kilo, seventy-eight cents.

(d) The same, stemmed, kilo, one dollar and eleven cents.

(e) Cigars, cigarettes, cheroots, paper cigars, and cigarettes, including wrappers, kilo, nine dollars and ninety-three cents and twenty-five per centum ad valorem.

(f) Other tobacco, manufactured or unmanufactured, not otherwise provided for, kilo, one dollar and twenty-two cents.

NOTE.—The term "wrapper tobacco," as used in this Act, shall be taken to mean that quality of leaf tobacco which is suitable for cigar wrappers, and the term "filler tobacco" shall be taken to mean all other leaf tobacco.

302. Wastes, not otherwise provided for, ten per centum ad valorem.

303. Materials, substances, and articles not otherwise provided for:

(a) Not advanced in value or condition by any process or manufacture, ten per centum ad valorem.

(b) Further advanced, but not manufactured into articles, fifteen per centum ad valorem.

(c) Manufactured into articles, twenty-five per centum ad valorem.

304. Cost of repairs upon articles of easy identification (except those provided for in paragraph two hundred), exported from the Philippine Islands and reimported therein, twenty-five per centum ad valorem.

Provided, That any such article, exclusive of the repairs thereon, shall be free of duty when reimported, upon the compliance with the regulations of the insular collector of customs governing such exportations and reimportations, otherwise the terms of section nine shall apply.

358. Cameras of which the lenses are not removable or adjustable; made of wood or metal, polished or covered with leather or imitation of leather; fitted for either plates or films, or for both, twenty per centum ad valorem.
359. The same articles made of wood or metal, painted, varnished, shellacked, or plain, and otherwise, twenty per centum ad valorem.
360. Cameras with removable or adjustable lenses, not including the lenses, twenty per centum ad valorem.
361. Single lenses for photographic apparatus, twenty per centum ad valorem.
362. Combination lenses, tripods, plateholders, dry and other plates, and kodak films, twenty per centum ad valorem.

364. Tobacco:
(a) In the leaf, unmanufactured, N. W., kilo, fifty cents;
(b) Manufactured, N. W., kilo, one dollar.

365. On all other goods, wares, merchandise, and effects not otherwise enumerated or provided for, except crude materials, twenty-five per centum ad valorem.
366. On crude materials not otherwise enumerated, ten per centum ad valorem.

FREE LIST.

SEC. 10. That the following articles shall be free of duty upon importation thereof into the Philippine Islands:

305. Trees, shoots, plants, moss, live.

306. Ores, and scoriæ resulting from the smelting thereof, filings, cuttings, and other wastes, of common metals, resulting from manufacture, and fit only for resmelting, and scrap iron, copper, brass, tin, zinc, and lead, and combinations thereof, bell metal, copper regulus, copper matte, cast or malleable iron in pigs, soft or wrought iron in ingots, and steel in ingots, and tin, lead, zinc, nickel, and aluminum, in pigs, lumps, or ingots, and Muntz metal.

307. Articles, including anchors, binnacles, propellers, and the like, the character of which, as imported, prevents their use for other than the construction, equipment, or repair of vessels, and life-preservers and life buoys.

308. Oakum.

309. Raw cotton.

310. Vegetable fibers, raw or hackled, not otherwise provided for.

311. Bristles, animal hair and wool, not further advanced in condition than washed.

312. Paper pulp and paper stock.

313. Petroleum, crude or refined, and the products thereof.

314. Samples of the kind, in such quantity and of such dimensions or construction as to render them unsalable or of no appreciable commercial value, and models not adapted for practical use.

ARTICLES FREE OF DUTY.

367. Trees, shoots, and plants.

368. Moss in a natural or fresh state.
369. Copper, gold, and silver ores.
11. Ores other than copper, gold, and silver, G. W., one thousand kilos, twenty-five cents.
74. Filings, shavings, cuttings of iron or steel, and other wastes of cast iron or from the manufacture of common metals, fit only for resmelting, G. W., one hundred kilos, fifteen cents.
75. Scoriæ resulting from the smelting of ores, G. W., one hundred kilos, three cents.
42. Anchors, iron or steel plates for vessels, chains for vessels or machines, moorings, switches, and signal disks, G. W., one hundred kilos, fifty cents.

136. Hemp, raw or hackled, N. W., one hundred kilos, one dollar and ten cents.
137. Flax, raw or hackled, N. W., one hundred kilos, one dollar and twenty-five cents.
138. Jute, aloe, and other vegetable fibers, N. W., one hundred kilos, forty cents.
176. Paper pulp, G. W., one hundred kilos, twenty-five cents.
370. Ordinary and usual commercial samples, imported by bona fide commercial travelers, after examination by the customs authorities and upon the filing of a bond with security satisfactory to the collector of customs for the exportation of said samples within three months after their date of importation: *Provided*, That said samples shall be positively identified by the customs authorities before exportation, and that their appraised value shall not exceed two thousand dollars in any one case: *And provided further*, That the period of three months allowed for their exportation may be extended in the discretion of the collector of customs for a further period not to exceed three months, upon application being made to him in writing before the expiration of the original period. In the case of any consignment of bona fide commercial samples the appraised value of which exceeds two thousand dollars, the owner may select any portion thereof up to two thousand dollars in appraised value for entry under the above provisions of this paragraph, and the remainder of the consignment shall be entered in bond or for duty, as in the case of regular importations.
(a) All samples of the kind, in such quantity, and of such dimensions or construction as to render them unsalable or of no appreciable commercial value.

315. Onions, Irish potatoes, in natural state.
316. Gold, silver, platinum, in bars, sheets, pieces, dust, scrap, or in broken-up jewelry or table service.
317. Hides and skins, raw, green or dry, but not tanned.

318. Hops and malt.

319. Coins and currency of national issue, executed checks, drafts, bills of exchange, and similar commercial documents.
320. Natural manures.
321. Cinchona bark, sulphate and bisulphate of quinine, alkaloids and salts of cinchona bark, in whatever form.
322. Telegraph cables of the class known as submarine.
323. Vaccines and serums.
324. Ice.
325. Hand paintings in oil, water color, or pastel, pen and ink drawings, for use as works of art and not as decoration of merchandise, nor for use in manufacture or the industrial arts and sciences, photographs, paintings, crayons, and other pictorial representations of actual persons, either living or deceased.
326. Lithographs, posters, calendars, and signs, whether framed (when the frame bears sufficient advertising matter to render it of no commercial value) or not, and pamphlets, booklets, and folders, for advertising purposes only, and having no commercial value.

    NOTE.—Store, office, and business signs, otherwise those for advertising local business houses, firms, offices, associations, corporations, trades, or professions, shall not be classified under this paragraph.
327. Magazines, reviews, newspapers, and like published periodicals, bibles and extracts therefrom, hymnals and hymns for religious uses, books and music in raised print used exclusively by the blind, and text-books prescribed for use in any school in the Philippine Islands: *Provided*, That complete books published in parts in periodical form shall not be classified under this paragraph.
328. Public documents issued by foreign governments, correspondence, manuscripts, and typewritten documents, not prohibited by section four of this act, and collections of stamps of national issue, used or unused.
329. Medals, badges, cups, and other small articles actually bestowed as trophies or prizes, or those received or accepted as honorary distinctions.
330. Pipe organs imported for the bona fide use of and by the order of any society incorporated or established for religious or educational purposes, or expressly for presentation thereto: *Provided*, That the terms of this paragraph shall be retroactive and of full force and effect from and after January first, nineteen hundred and nine, anything in this act to the contrary notwithstanding: *And provided further*, That any duty paid upon any pipe organ so imported since said date shall be subject to refund.

214. Hides and skins, green, or not tanned, G. W., one hundred kilos, one dollar and fifty cents;
(a) The same, wet salted, G. W., one hundred kilos, seventy-five cents;
(b) The same, dry salted, G. W., one hundred kilos, one dollar.
280. Malt, G. W., one hundred kilos, two dollars and fifty cents.
281. Hops, G. W., one hundred kilos, three dollars.

FREE, SUBJECT TO EXPRESS CONDITIONS.

SEC. 11. That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with the formalities prescribed in each paragraph:

331. Eggs and cocoons of the silkworm, subject to exclusion if diseased, or for other cause.

332. Breeding animals of a recognized breed, duly registered in the book of record established for that breed: *Provided*, That certificate of such record, and pedigree of such animal duly authenticated by the proper custodian of such book or record, shall be produced and submitted to the collector of customs, together with affidavit of the owner or importer, that such animal is the identical animal described in said certificate of record and pedigree.

333. Carabao and other bovine work animals, mules, until such time as the Governor-General shall certify that conditions in the Philippine Islands warrant the imposition of duty thereon in accordance with the rates prescribed in Group One of Class XI of this Act.

334. Commercial samples, the value of any single importation of which does not exceed five thousand dollars, upon the filing of a bond in an amount equal to double the ascertained duties thereon, with sureties satisfactory to the collector of customs, conditioned for the exportation of said samples within six months from the date of their importation, or in default thereof the payment of the corresponding duties thereon. If the value of any single consignment of such commercial samples exceeds five thousand dollars, the importer thereof may select any portion of same not exceeding in value five thousand dollars for entry under the provisions of this paragraph, and the remainder of the consignment may be entered in bond, or for consumption, as the importer shall elect.

335. Regalia, gems, statuary, specimens or casts of sculptures, imported for the bona fide use of and by the order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use of and by the order of any college, academy, school, or seminary of learning, or of any public library, not for barter, sale, or hire: *Provided*, That the term "regalia" shall be held to include only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture, fixtures, or ordinary wearing apparel, nor personal property of individuals.

336. Works of art, including pictorial paintings on glass (except stained windows or window glass), imported expressly for presentation to a governmental institution, or to any municipal or provincial corporation, or to any incorporated or established religious society, college, or other public institution.

337. Supplies and materials imported by or for the use of the United States Government, or the government of the Philippine

ARTICLES FREE OF DUTY, SUBJECT TO CONDITIONS.

167. Eggs of the silkworm, N. W., kilo, twenty-five cents.

385. Supplies imported by the United States Government for its use or that of its subordinate branches, or by the insular government for its use or that of its subordinate branches.

Islands, or any of their subordinate branches: *Provided*, That title shall have passed to one of said Governments before such supplies are released from customs custody: *And provided further*, That any article (except those enumerated in paragraph two hundred and fifteen) which would otherwise be classified under this paragraph shall, if imported for sale to private or corporate persons, be dutiable under the corresponding paragraph of this Act.

338. Wearing apparel, articles of personal adornment, toilet articles, books, portable tools and instruments, theatrical costumes, and similar personal effects, accompanying travelers or tourists in their baggage or arriving within a reasonable time, in the discretion of the collector of customs, before or after the owners, in use of and necessary and appropriate for the wear or use of such persons according to their profession or position for the immediate purposes of their journey and their present comfort and convenience: *Provided*, That this exemption shall not be held to apply to merchandise or articles intended for other persons or for barter or sale: *And*

371. Article of the growth, produce, and manufacture of the Philippine Islands exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed.
372. Gold, silver, and platinum, in broken-up jewelry or table services, bars, sheets, coins, pieces, dust, and scraps.
373. Gold, silver, and platinum, in articles manufactured and stamped in the Philippine Islands.
374. Fresh fruits.
375. Fresh garden produce.
376. Fresh meat, except poultry and game; also ice.
377. Fresh eggs.
378. Fresh milk.
379. Diamonds and other precious stones in the rough, unmounted.
380. Hand paintings in oil, water color, or pastel, and pen and ink drawings intended for use as works of art, and not as a part of decoration of any other merchandise, nor for use in the manufactures and industrial arts and sciences; also family photographs, paintings, crayons, and other pictures of the members of a person's family.
381. Lithographs, posters, calendars, and folders for advertising purposes only, having no commercial value and designed for free public distribution.
382. (a) Spanish scientific, literary, and artistic works, not subversive of public order, imported under provisions of article thirteen of the treaty between Spain and the United States signed at Paris on the tenth day of December, eighteen hundred and ninety-eight;
(b) Public magazines, reviews, newspapers, and like published periodicals, Bibles, and schoolbooks; but complete books published in parts and not otherwise entitled to free entry shall not be classified under this paragraph.
383. Manures, natural.
384. Quinine, sulphate and bisulphate of, and all alkaloids or salts of cinchona bark, in pills or otherwise.
386. Wearing apparel, toilet objects and articles for personal use, bed and table linen, books, portable tools and instruments, theatrical costumes, jewels, and table services bearing evident signs of having been used, imported by travelers in their luggage in quantities proportionate to their profession and position.
(a) Wearing apparel, and toilet objects for personal use, brought by citizens or inhabitants of the Philippine Islands in their personal luggage in quantities proportionate to their profession and position; also bed and

provided further, That the collector of customs may, in his discretion, require a bond for the exportation of or the payment of duties upon articles classified under this paragraph within the time and in the manner prescribed by paragraph three hundred and thirty-nine.

339. Vehicles, horses, harness, bed and table linen, table service, furniture, musical instruments, and personal effects of like character, owned and imported by travelers or tourists for their convenience and comfort, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon, within four months from the date of entry: *Provided*, That the collector of customs may extend the time for exportation or payment of duties for a term not exceeding three months from the expiration of the original period.

340. Professional instruments and implements, tools of trade, occupation, or employment, wearing apparel, domestic animals, and personal and household effects, including those of the kind and class provided for under paragraphs three hundred and thirty-eight and three hundred and thirty-nine, belonging to persons coming to settle in the Philippine Islands, in quantities and of the class suitable to the profession, rank, or position of the person importing them, for their own use and not for barter or sale, accompanying such persons or arriving within a reasonable time, in the discretion of the collector of customs, before or after the arrival of their owners, upon the production of evidence satisfactory to the collector of customs that such persons are actually coming to settle in the Philippine Islands, that the articles are brought from their former place of abode, that change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted to them: *Provided*, That neither merchandise of any kind, nor machinery or other articles for use in manufacture, shall be classified under this paragraph: *And provided further*, That officers and employees of the United States Government or of the government of the Philippine Islands, or religious missionaries taking station in the islands shall be considered as "coming to settle" for the purposes of this paragraph.

table linen, books, portable tools and instruments, jewels, and table service, brought in the luggage of citizens or inhabitants of the Philippine Islands, which are their personal property and not for barter or sale and which have been used by such persons in the Philippine Islands and exported therefrom under conditions to be prescribed by the collector of customs.

The customs authorities may exact a bond for the exportation of these articles when deemed necessary by them.

393. Used household furniture of persons coming to settle in the Philippine Islands, including such articles, effects, and furnishings as pictures, books, pianos, organs, chinaware, and kitchen utensils, in quantities and of the class suitable to the rank and position of the persons bringing the same and intended for their own use and benefit and not for barter or sale: *Provided*, That they have all been used by said persons for more than one year; that they are brought within a reasonable time after the arrival of the owners, in the discretion of the collector of customs: *And provided further*, That satisfactory evidence be produced that such persons are actually coming to settle in the Philippine Islands; that the change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted to them: *And provided further*, That if such persons are coming to the Philippine Islands from the United States and are citizens thereof, the period of one year specified in the first proviso of this paragraph shall not be effective. Officers of the United States Army, Navy, and Marine Corps and religious missionaries taking stations in the islands shall be given the same privileges granted to other persons in this article: *And provided further*, That all articles of professional equipment, wearing apparel, and household goods belonging to officers of the United States Army, Navy, and Marine Corps, officers of the Philippine government, and religious missionaries who are citizens of the United States, imported from the United States for their personal use and benefit and not for barter or sale, may be entered free of duty on the personal certificate of such person that they fulfill the above conditions: *Provided, however*, That United States Government vessels, whether transports of the Army or naval vessels, when coming from the United States or a foreign port to the ports of the Philippine Islands, shall be subject to the same inspection by customs officers of the Philippine government, for the purpose of determining whether they have on board articles or merchandise dutiable under the laws of the Philippine

341. Vehicles, animals, birds, insects, and fish, portable theaters, circus and theatrical equipment, including sceneries, properties, and apparel, devices for projecting pictures and parts and appurtenances therefor, panoramas, wax figures, and similar objects for public entertainment, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph three hundred and thirty-nine.

342. Personal effects, not merchandise, of residents of the Philippine Islands dying in foreign countries, upon identification as such, satisfactory to the collector of customs.

343. Works of fine art for public museums and galleries, or for art schools, models, archæological and numismatic objects, specimens and collections of mineralogy, botany, zoology, and ethnology, including skeletons, fossils, and other anatomical specimens for schools, academies, public museums, and corporations and societies organized for scientific or artistic purposes, on proof satisfactory to the collector of customs of their destination.

344. Official consular supplies consigned by a foreign government of which the consignee is the consular representative in the Philippine Islands, to him as such official, in an amount and of the kind and class allowed free entry by said foreign government when consigned by the Government of the United States of America to its consular representatives within the jurisdiction of such foreign government.

Islands, as such United States Government vessels are subject to by customs officers of the United States Government when such vessels enter ports of the United States from foreign countries for the purpose of determining whether such vessels have on board articles or merchandise dutiable under the laws of the United States.

(b) Vessels for communion or other sacred purposes, vestments, relics, jewels, candelabra, and other articles belonging to any church and used solely for religious ceremonial purposes in and about an altar of a church, or worn by priests or ministers of religion, for such purposes, if such articles were in the Philippine Islands, and were removed therefrom before July first, nineteen hundred and two, to avoid the danger of robbery or depredation; but such articles are to be admitted without duty only after the governor-general shall be satisfied by evidence produced that the articles presented for admission free are without the foregoing description and shall certify the fact to the collector of customs for the Philippine Islands.

392. Carriages, trained animals, portable theaters, circus equipments, panoramas, wax figures, and other similar objects for public entertainment, imported temporarily.

387. Works of fine art destined for public museums, galleries, or art schools, when due proof is given as to their destination.

388. Archæological and numismatical objects for public museums, academies, and scientific and artistic corporations, on proof of their destination.

389. Specimens and collections of mineralogy, botany, zoology, and ethnology, and small models for public museums, public schools, academies, and scientific and artistic corporations, on proof of their destination.

390. (a) Philosophical, historical, economic, and scientific books, apparatus, utensils, instruments, and preparations, including packing, packages, and receptacles thereof, specially imported in good faith and for the use and by the order of any society or institution incorporated or established solely for philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the Philippine Islands, or of any public library, and not for sale or hire, subject to such regulations as may be prescribed

345. Pumps for the salvage of vessels, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph three hundred and thirty-nine.

FREE UPON COMPLIANCE WITH CORRESPONDING REGULATIONS.

SEC. 12. That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with regulations which shall be prescribed in accord with the provisions of each paragraph:

346. Wearing apparel and household effects, including those articles provided for under paragraphs three hundred and thirty-eight and three hundred and thirty-nine, belonging to residents of the Philippine Islands returning from abroad, which were exported from the said islands by such returning residents upon their departure therefrom or during their absence abroad, upon the identity of such articles being established to the satisfaction of the collector of customs, under such regulations as the insular collector of customs shall prescribe; articles of the same kind and class purchased in foreign countries by natives of the Philippine Islands during their absence abroad and accompanying them upon their return to said islands, or arriving within a reasonable time, in the discretion of the collector of customs, before or after their return, upon proof satisfactory to the collector of customs that the same have been in their use abroad for more than one year.

347. Foreign articles, goods, wares, or merchandise destined for display in public expositions in the Philippine Islands, and animals for exhibition or competition for prizes, together with the harness, vehicles, and tackle necessary for the purposes designated, subject to such rules, regulations, and conditions as shall be prescribed by the insular collector of customs with respect to bonding for exportation thereof or payment of duty thereon.

348. Philosophical, historical, economic, and scientific books, and apparatus, utensils, and instruments specially imported for the bona fide use of and by the order of any society or institution incorporated or established solely for philosophical, educational, scientific, charitable, or literary purposes, or for

by the collector of customs of the islands; and the provisions of this paragraph in respect to books shall apply also to any individual importing not exceeding two copies of any one work for his own use and not for sale or hire.

(b) Books and music in raised print, used exclusively by the blind.

396. Pumps, intended for the salvage of vessels, imported temporarily.

If the regulations in each case are not complied with, or if the examination is not entirely satisfactory, the exemption shall be annulled, and the duties stipulated in the tariff shall be collected.

ARTICLES FREE OF DUTY SUBJECT TO THE FORMALITIES PRESCRIBED IN EACH CASE BY THE CUSTOMS AUTHORITIES.

394. Foreign articles destined to exhibitions held in the Philippine Islands, under such rules, regulations, and conditions as may be prescribed by the Philippine Commission.

the encouragement of the fine arts, or for the bona fide use of and by the order of any college, academy, school, or seminary of learning in the Philippine Islands, or of any public library, and not for barter, sale, or hire, subject to such regulations as shall be prescribed by the insular collector of customs.

The provisions of this paragraph in respect to books shall apply to any individual importing not exceeding two copies of any one work for his own use, and not for barter, sale, or hire.

349. Articles of the growth, produce, or manufacture of the Philippine Islands, paintings which are works of art, books exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed, and articles returned from foreign expositions, subject to identification under such rules and regulations as the insular collector of customs shall prescribe.

350. Repairs to vessels documented in the Philippine Islands or regularly plying in Philippine waters, made in foreign countries, upon proof satisfactory to the collector of customs that adequate facilities for such repairs are not afforded in the Philippine Islands.

351. Articles and materials actually used in the construction, equipment, or repair within the Philippine Islands of vessels, their machinery, tackle, or apparel, subject to such restrictions, conditions, and regulations as the insular collector of customs shall prescribe.

352. Articles brought into the Philippine Islands for the purpose of having repairs made thereto, upon the filing of a bond with sureties satisfactory to the collector of customs, in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within a period of not to exceed six months from the date of importation thereof, in the discretion of the collector of customs, subject to such rules and regulations as the insular collector of customs shall prescribe.

353. Coverings and holdings of articles, goods, wares, and merchandise (usual), except as expressly provided (see Rule Thirteen).

EXPORT DUTIES.

SEC. 13. That upon the exportation to any foreign country from the Philippine Islands, or the shipment thereof to the United States or any of its possessions, of the following articles, there shall be levied, collected and paid thereon the following export duties: *Provided, however*, That all articles the growth and product of the Philippine Islands coming directly from said islands to the United States or any of its possessions for use and consumption therein, shall be exempt from any export duties imposed in the Philippine Islands:

354. Abacá (hemp), gross weight, one hundred kilos, seventy-five cents.

SEC. 18. That goods, fruits, and articles of the Philippine Islands exported abroad and reimported, owing to their not having been sold at the place of destination, shall be exempt from the payment of duty: *Provided, always*, That they are inclosed in the same packages and bear the same marks, and that they are accompnied by certificates of the consular officer, or, if there be none, of the local authority, stating that the goods, produce, or effects of the country are reimported for the above-stated reason.

Abaca, raw, is exempt from the following of the aforesaid certificate.

SEC. 19. That the following articles may likewise be imported free of duty:

(a) Paintings which are works of art, and have been exported with a custom-house certificate, provided that their identity is established to the satisfaction of the custom authorities.

397. Parts of machinery, pieces of metal, and wood imported for the repair of foreign vessels which have entered ports of the Philippine Islands through stress of weather.

391. Casks, sacks, and large metal receptacles, in use as immediate containers of dutiable imported commodities, when such receptacles are to be reexported.

EXPORT DUTIES.

SEC. 13. That on the following products of the Philippine Islands, when exported therefrom, there shall be levied and collected on the gross weight thereof export duties as follows:

398. Abaca, raw or wrought hemp, one hundred kilos, seventy-five cents.

355. Sugar, gross weight, one hundred kilos, five cents.
356. Copra, gross weight, one hundred kilos, ten cents.
357. Tobacco, manufactured, gross weight, one hundred kilos, one dollar and fifty cents.
358. Stems, clippings, and other wastes of tobacco, gross weight, one hundred kilos, fifty cents.
359. Tobacco, raw, grown in the provinces of Cagayan, Isabela, and Nueva Viscaya (Island of Luzón), gross weight, one hundred kilos, one dollar and fifty cents.

360. Tobacco, raw, grown in other provinces of the Philippine Islands, gross weight, one hundred kilos, one dollar.

NOTE.—Certificates of origin of raw tobacco may be required by the collector of customs at the port of exportation when proof of the place of production is necessary.

361. Shells, gross weight:
(a) Tortoise, and mother of pearl, one hundred kilos, one dollar.
(b) Other, one hundred kilos, fifty cents.

WHARFAGE.

SEC. 14. That there shall be levied and collected upon all articles, goods, wares, or merchandise, except coal and timber, the product of the Philippine Islands, exported through ports of entry of the Philippine Islands, or shipped therefrom to the United States or any of its possessions, a duty of one dollar per gross ton of one thousand kilos, as a charge for wharfage, whatever be the port of destination or nationality of the exporting vessel: *Provided*, That articles, goods, wares, or merchandise imported, exported, or shipped in transit for the use of the Government of the United States, or of that of the Philippine Islands, shall be exempt from the charges prescribed in this section.

SEC. 15. That all articles, goods, wares, or merchandise imported into the Philippine Islands shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the same may be consigned; but the holder of any bill of lading, drawn to order and indorsed by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any article, goods, wares, or merchandise to the underwriters, the latter may be recognized as the consignee.

401. Sugar, one hundred kilos, five cents.
402. Copra, fresh or dried, one hundred kilos, ten cents.
403. Tobacco, manufactured, of all kinds and whatever origin, one hundred kilos, one dollar and fifty cents.

404. Tobacco, raw, grown in the provinces of Cagayan, Isabela, and Nueva Viscaya (Luzon Island), one hundred kilos, one dollar and fifty cents.
405. Tobacco, raw, grown in the Visayas and Mindanao Island, one hundred kilos, one dollar.
406. Tobacco, raw, grown in other provinces of the archipelago, one hundred kilos, seventy-five cents.

Certificates of origin of raw tobacco may be required by the customs authorities when proof of the place of production is necessary.

Provided, That the rates of duty levied, collected, and paid upon products of the Philippine Islands coming into the United States shall be less any export duty or taxes levied, collected, and paid thereon upon the shipment thereof from the Philippine Islands, under such rules and regulations as the Secretary of the Treasury may prescribe; but all articles, the growth and product of the Philippine Islands admitted into the ports of the United States free of duty, and coming directly from said islands to the United States, for use and consumption therein, shall be exempt from any export duties imposed in the Philippine Islands.

WHARF CHARGES.

SEC. 16. That there shall be levied and collected upon goods of all kinds exported through the ports of entry of the Philippine Islands a duty of seventy-five cents per gross ton of one thousand kilos, as a charge for wharfage and for harbor dues, whatever be the port of destination or nationality of the exporting vessel.

SEC. 17. That merchandise imported, exported, or shipped in transit for the use of the Government of the United States or of that of the Philippine Islands, including coal, shall be exempt from wharf charges.

INVOICES.

SEC. 16. That all invoices of imported articles, goods, wares, or merchandise shall state the true value thereof in the currency of the place or country from whence imported, or, if purchased, in the currency actually paid therefor, shall contain a correct description of such articles, goods, wares, or merchandise, with true numbers, weights, and quantities, in the tariff terms of this Act, and shall be made in quadruplicate and signed by the owner or shipper, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.

SEC. 17. That except in case of personal effects accompanying a passenger as baggage, or arriving within a reasonable time before or after the owner, no importation of any articles, goods, wares, or merchandise, exceeding one hundred dollars in dutiable value, shall be admitted to entry without the production of a duly certified invoice of the kinds hereinafter described, or the filing of an affidavit made by the owner, importer, or consignee before the collector of customs, showing why it is impracticable to produce such invoice, together with a bond in an amount to be prescribed by, and with sureties satisfactory to, the collector of customs, for the production of such invoice within a reasonable time to be prescribed by said official. In the absence of such invoice, no entry shall be made upon the aforesaid affidavit unless the same be accompanied by a statement in the form of an invoice or otherwise, showing the actual cost of such merchandise if same was purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the Philippine Islands in the principal markets of the country from whence imported. This statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make the entry, taken before the collector of customs, and it shall be lawful for that official to examine the deponent under oath regarding the source of his knowledge, information, or belief, concerning any matter contained in his affidavit, and to require him to produce any correspondence, document, or statement of account in his possession, or under his control, which may assist the customs authorities in ascertaining the actual value of the importation or of any part thereof; and in default of such production when so required, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such correspondence, document, or statement for the purpose of avoiding the imposition of additional duty, penalty, or forfeiture incurred under this or any other Act in force in the Philippine Islands, unless he shall show to the satisfaction of the

TONNAGE DUES.

SEC. 14. That at all ports or places in the Philippine Islands there shall be levied the following navigation and port charges: On the entry of a vessel from a port or place not in the Philippine Islands a duty of six cents per ton, not to exceed thirty cents per net ton per annum, expressed in her national certificate of registry.

On the entry of a vessel from a port or place not in the Philippine Islands lading or discharging cargo which is less than the net tonnage of the vessel, dues of twenty cents per thousand kilograms may be imposed, at the option of the master or consignor or consignee of the cargo, in lieu of the tonnage tax above prescribed.

On the entry of a vessel only to discharge or take on board passengers and their baggage, the tonnage tax above described shall not be imposed.

SEC. 15. That the following shall be exempt from tonnage dues:

A vessel belonging to or employed in the service of the Government of the United States.

A vessel of a foreign government not engaged in trade.

A vessel in distress.

A yacht belonging to an organized yacht club of the United States or of a foreign nation which imposes no tonnage or equivalent taxes on American yachts.

SEC. 22. That the entry of all importations at the ports of the Philippine Islands made subsequent to a period of sixty days from the date this revised tariff goes into force and effect, of goods, wares, and merchandise from countries other than the United States, when the value of such importation exceeds one hundred dollars, shall be accompanied by a consular invoice similar to that required for goods imported into the United States from foreign countries and executed as required for importations into the United States; and when brought into the Philippine Islands from the United States, such importations shall be accompanied by an invoice similar in form to the consular invoices required for importations into the United States, but in lieu of execution by a consul of the United States, such invoice shall be sworn to before a United States commissioner, collector of customs, or deputy collector of customs.

court or the collector of customs, as the case may be, that it was not in his power to produce the same when so demanded; but no articles, goods, wares, or merchandise shall be admitted to entry under the provisions of this section unless the collector of customs shall be satisfied that the failure to produce the required invoice is due to causes beyond the control of the owner, importer, consignee, or agent.

SEC. 18. That invoices required by the preceding section shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased, as the case may be, when importation into the Philippine Islands is from a country other than the United States of America or any territory or place under the jurisdiction and control of the Government thereof: *Provided*, That the insular collector of customs may, in his discretion, dispense with the requirement for the consular invoices prescribed in this section in case the merchandise for which entry is sought is free of duty under this Act, in which event a commercial invoice certified by the purchaser, manufacturer, seller, owner, or agent shall be filed: *And provided further*, That when the importation is from the United States of America or any territory or place under the jurisdiction and control of the Government thereof production shall be to a collector of customs, deputy collector of customs, or United States commissioner.

Invoices shall have indorsed thereon when produced as above prescribed a declaration signed by the purchaser, manufacturer, seller, owner, or agent setting forth that the invoice is in all respects correct and true and was made at the place from whence the merchandise is exported to the Philippine Islands; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in the invoice except such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof, at the time of exportation to the Philippine Islands, in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer, seller, owner, or agent making the declaration would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it included all charges thereon; that the numbers, weight, or quantity stated is correct, and that no invoice of the merchandise described differing from the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, the declaration shall also contain a statement that the amount shown and the currency stated in such invoice is that which was actually paid for the merchandise by the purchaser. Said declaration shall be duly sworn to by the purchaser, manufacturer, owner, or agent before the officer to whom produced.

SEC. 19. That consuls, vice-consuls, commercial agents, collectors of customs, deputy collectors of customs, and commissioners of the United States of America, having any knowledge or information of any case or practice by which any person obtaining verification of

any invoice defrauds or may defraud the revenue of the Philippine Islands shall report the facts to the insular collector of customs.

SEC. 20. That United States Government vessels, whether transports of the army or naval vessels, when coming from the United States or a foreign port to the ports of the Philippine Islands, shall be subject to the same inspection by customs officers of the Philippine government, for the purpose of determining whether they have on board articles of merchandise dutiable under the laws of the Philippine Islands, as such United States Government vessels are subject to by customs officers of the United States Government when such vessels enter ports of the United States from foreign countries, for the purpose of determining whether such vessels have on board articles or merchandise dutiable under the laws of the United States.

DRAWBACKS.

SEC. 21. That on all fuel imported into the Philippine Islands which is afterwards used for the propulsion of vessels engaged in trade with foreign countries, or between ports of the United States and the Philippine Islands, or in the Philippine coastwise trade, a refund shall be allowed equal to the duty imposed by law upon such fuel, less one per centum thereof, which shall be paid under such rules and regulations as may be prescribed by the insular collector of customs.

SEC. 22. That upon the exportation of articles manufactured or produced in the Philippine Islands, including the packing, covering, putting up, marking, or labeling thereof, either in whole or in part of imported materials, or from similar domestic materials of equal quantity and productive manufacturing quality and value, such question to be determined by the insular collector of customs, there shall be allowed a drawback equal in amount to the duties paid on the imported materials so used, or where similar domestic materials are used, to the duties paid on the equivalent imported similar materials, less one per centum thereof: *Provided*, That the exportation shall be made within three years after the importation of the foreign material used or constituting the basis for drawback: *And provided further*, That when the articles exported or coverings thereof are in part of materials grown or produced in the Philippine Islands not subject to drawback under this Act, the imported materials, or the similar domestic materials of equal quantity and productive manufacturing quality and value entitled to drawback, shall so appear in the completed articles or packages that the quantity or measure thereof may be ascertained: *And provided further*, That the imported materials, or domestic materials entitled to drawback under this Act, for which drawback is claimed, shall be identified; that the quantity of such materials used and the amount of duty paid thereon or if domestic materials, paid upon its equivalent, shall be ascertained; and that the fact of their exportation shall be established; and the refund if made shall be paid to the manufacturer, producer, or exporter, to the agent of any of them, or to the person such manufacturer, producer, exporter or agent shall, in writing, order such refund paid, under and in accordance with such rules and regulations as the insular collector of customs may prescribe: *Provided, however*, That no drawback shall be paid under this section on account of any articles, goods, wares, or merchandise exported to the United States of America or to any Territory or place under the jurisdiction and the control of the

SEC. 23. That where imported materials on which duties have been paid are used in the manufacture or production of articles manufactured or produced in the Philippine Islands, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the Philippine Islands and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the governor-general shall prescribe.

Government thereof, wherein such articles, goods, wares, or merchandise are admitted free of duty.

SEC. 23. That containers, such as casks, large metal, glass, or other receptacles which are, in the opinion of the collector of customs, of such a character as to be readily identifiable may be delivered to the importer thereof upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within one year from the date of importation, under such rules and regulations as the insular collector of customs shall prescribe.

SEC. 24. That in addition to the taxes imposed by this Act there shall be levied and collected on goods, wares, or merchandise when imported into the Philippine Islands from countries other than the United States the internal-revenue tax imposed by the Philippine government on like articles manufactured and consumed in the Philippine Islands or shipped thereto, for consumption therein, from the United States.

SEC. 25. That the insular collector of customs shall, subject to the approval of the secretary of the department having jurisdiction over the customs service, make all rules and regulations necessary to enforce the provisions of this Act.

SEC. 26. That original jurisdiction in all cases arising in the Philippine Islands is hereby conferred upon the courts of first instance of the Philippine Islands and appellate jurisdiction upon the supreme court of the Philippine Islands in matters arising under the Act of Congress approved February twentieth, nineteen hundred and five, entitled "An Act to authorize the registration of trade-marks used in commerce with foreign nations or among the other States or with Indian tribes and to protect the same," identical with the jurisdiction conferred upon courts of the United States by section seventeen of said Act.

SEC. 27. That all existing decrees, laws, regulations, orders, or parts thereof, inconsistent with the provisions of this Act, are hereby repealed, but the repeal of such decrees, laws, regulations, or orders, or parts thereof, shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal takes effect; but all rights and liabilities under said decrees, laws, regulations, or orders shall continue and may be enforced in the same manner as if said repeal had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the time when this Act shall take effect under any decree, law, regulation, or order embraced in, modified, changed, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in, modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the time when this Act shall take effect may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed.

SEC. 28. That this Act shall take effect sixty days after its passage.

SEC. 24. That this Act shall be known and referred to as the Philippine tariff revision law of nineteen hundred and five.

SEC. 25. That this Act shall take effect sixty days after its passage.

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Straw, fine	204 (a)	167 (c)
Tool, of whatever material		285
Traveling, of whatever material	228 (c)	285
Baked beans in cans	320	230
Baking powder	97	75
Balm oil	105 (a)	85 (a)
Balances of all kinds for weighing	242	189
Baling presses	245	191
Balloons and parts for		199
Of rubber, for children	353	293
Balls:		
Bagatelle		164
Billiard	341, 342	164
Bowling		164
Pool	341, 342	164
Of all kinds, for use in sports (except bagatelle, billiard, bowling, and pool balls)	229	294
For children, toys	353	293
Balsam of:		
Copaiba	99	79
Fir, Canada	78	54 (b)
Peru	99	79
Tolu	78	54 (b)
Balsams:		
In a natural state	78	54 (b)
Prepared in capsules	98	79
Otherwise prepared	99	79
Bamboo brooms	204 (a)	167 (c)
Bamboo:		
In straight lengths for parasols and umbrellas	343	167 (a)
In furniture	204	167 (b)
Leaves	203	167 (a)
Manufactured into combs	204 (a)	167 (c)
Manufactured into fans	338	274
Manufactured into other articles	204 (a)	167 (c)
Shoots, edible	288	228, 229
Unwrought	203	167 (a)
Banana flowers:		
Dried or in cans	288	228, 229
Oil, artificial	97	85 (a)
Bandages, surgical, sterilized	99	80
Band saws	245, 275 (b)	191
Bands:		
Hats—		
Leather	229	179
Of paper	190 (d)	149 (b)

	1905. Par.	1909. Par.
Bands—Continued.		
Of oilcloth	349 (d)	284 (b)
Rubber (soft)	352 (d)	290 (b)
Cotton, for cinches and saddle girths	134 (d)	114
Jute, for cinches and saddle girths	159 (a)	132
Lithographed paper for tobacco, etc	183	149 (b)
Barbed wire, wrought iron	45	34 (a)
Barbers' chairs, of whatever material	199, 59	163
Bar fixtures, wood	199	160, 161, 162
Barilla alkalies	93	70
Barium:		
Chlorate	94 (h)	72 (c)
Chloride	94 (h)	68 (c)
Nitrate	94 (h)	72 (c)
Sulphate, natural, as color	83	58
Bark:		
For dyeing and tanning	86 (a)	64 (a)
Used in medicine	81	55
Soap bark	81	55
Barley:		
In grain	277 (a)	216 (a)
In flour	277 (b)	216 (a)
Pearl	282	218
Barometers	365	300
Barrels, casks, tuns, and pipes, water-tight	363	159 (a)
Staves, hoops and headings for	194 (b)	158
Not water tight	194 (a)	159 (b)
For firearms	55 (b)	43
Barrows, wheel; of whatever material, and detached parts therefor	266	194
Bars of:		
Aluminum	71 (b)	50 (a)
Cast-iron	31 (a)	26 (a)
Copper	62	46
Gold	372	317
Lead	73 (b)	52 (a)
Nickel	71 (b)	50 (a)
Platinum	372	317
Silver	372	317
Steel, ordinary	35 (b)	28 (b)
Crucible	35 (c)	28 (c)
Cut to measure	41	32
Tin	72 (b)	51 (a)
Zinc	73 (b)	52 (a)
Other metals	73 (b)	52 (a)
Barytes		58
Baseball:		
Bats	195	294
Gloves	220	176 (b)
Baseballs	229	294
Basic photographic paper	187	149
Basils, curried	217 (a)	175 (a)
Basins. (According to material.)		
Bas-reliefs:		
Of gypsum	4 (a)	7
Of marble, jasper, alabaster, or similar fine stone	1 (c)	1 (c)
Of clay, faience, stoneware, porcelain, or bisque	23	11 (f)
Bathing suits. (According to material.)		
Bathing trunks, knit:		
Cotton	125 (c)	105 (a)
Linen	152 (c)	125 (b)
Wool	165 (b)	139 (c)
Silk	173 (b)	146
Bath robes, pile fabrics:		
Of cotton	124 (a)	104
Of linen	151	124

	1905. Par.	1909. Par.
Bath towels, pile fabrics:		
Cotton	124 (a)	104
Linen	151	124
Bath tubs; according to material		Sec. 10
Baths, developing		299
Bats, baseball, or cricket	195	294
Batteries:		
Galvanic	248	190 (b)
Dry	248	190 (a)
Medical induction	54 (e)	190 (b)
Storage	249	190 (a)
Wet	248	190 (a)
Battery zincs	248	190 (a)
Batting, of cotton	112	96
Baydean laffecteur	99	78, 79
Bay:		
Oil of	99	85 (a)
Rum	195 (b)	85 (b)
Bead curtains, glass	16	20 (e)
Beads:		
Glass	16	20 (e)
In necklaces	340	276
Imitating amber	342 (b)	278, 279
Wooden	195, 196, 197	160, 161, 162
In necklaces	340	278
Beam scales	242	189
Beams:		
Cast iron	31 (a)	26 (a)
Steel—		
Ordinary	35 (b)	28 (b)
Crucible	35 (c)	28 (c)
Structural		32
For weighing	242	189
Wooden, ordinary	192 (a)	155
Bean curd	321	230
Beans:		
Canned	320	229
Castor	81	55
Cacao	290 (a)	245 (a)
Dried—		
In bulk	287 (a)	226 (a)
In small packages	287 (b)	226 (b)
Flour of	287 (c)	226 (c)
For drugs	81	55
Fresh	375	227
St. Ignatius	81	55
St. John's (Johannis Brod)	81	55
Tonka	81	55
Vanilla	295	256
Bearings, brass or copper	67	191 (b)
Beberine	96	76
Bed linen, used, imported by passengers in their luggage	386	338, 339, 340, 346
Bedspreads. (According to material.)		
Bedsteads. (According to material.)		
Beef:		
Canned or potted	315 or 316	206
Extract of	365	210
Fresh	376	202
In brine or salt	269	203
Iron and wine (medicine)	99	78
Jerked	269	204
Beer:		
Malt	312 (a), (b)	264
Root	312 (c)	265

	1905. Par.	1909. Par.
Beets:		
Fresh	375	227
Canned or potted	320	229
Pickled	321	230
Bees, live	365	172
Beeswax	102, 103	83
Bell metal (free)		306
Belladona:		
Herb	81	55
Pharmaceutical preparations of	99	79
Bellows:		
Blacksmith	257 (b)	191
Other. (According to material.)		
Belting, machine (of whatever material)		192
Other. (According to material.)		
Belts:		
Electric	365	190 (b)
Others. (According to material.)		
Bench lathes	257 (b)	191
Bench stops	46	191
Benedictine	308 (c)	260
Ben oil	99, 100 (b)	81
Bensol, chemically pure	97	75
Bent wood, furniture of	198	160
Benzaldehyde	97	75
Benzine	10	313
Benzoate of soda	99	79
Benzoic acid	92 (d)	69 (b)
Benzoin gum	78	54 (b)
Benzol	97	75
Benzolnaphtol	99	79
Berberine	96	76
Bergamot oil	105 (a)	85 (a)
Bergoin oil	105 (a)	85 (a)
Berlin blue, in powder	84 (c)	59 (c), (d)
Berries:		
For alimentary purposes—		
Fresh	374	231
Dried or desiccated	286	232
Canned or potted	322	233
Pickled	321	235
For dyeing	86 (a)	64 (a)
For drugs	81	55
Juniper	81	55
Betol	99	79
Betula oil, volatile	105 (a)	85 (a)
Beverages:		
Fruit juices or sirups for		255, 266
Malt	312	264, 265
Nonalcoholic	312 (c)	265, 266
Spirituous, compounded	308	260, 261
Bibles and extracts therefrom	382 (b)	327
Bibulous paper	187	148, 149
Bicarbonate of potassium	94 (h)	72 (c)
Bicarbonate of sodium	94 (g)	72 (c)
Bichloride of mercury	94 (h)	72 (c)
In tabloids	98	79
Bichromate of potash	94 (h)	72 (c)
Bicycles and detached parts for	252	196
Cement	109	88
Bigota, liquid extract of	99	78, 79
Bi-iodide of mercury	99	79
Billheads of paper	179	149
Billiard, pool, and bagatelle tables	200	164
Balls		164
Chalk	5	8
Cloth	166	140
Parts and appurtenances for	200	164

	1905. Par.	1909. Par.
Bills:		
Of exchange, executed		319
Of lading		Sec. 15
Binnacles		307
Biographies	254	183
Birch oil	105 (a)	85 (a)
Birds:		
Eggs—		
Fresh, salted, or preserved in natural form	377, 333	269
Preparations of		269 (b)
Live, including poultry	212	173
Nests, edible	366	223
Specimens for museums	389	343
Stuffed or mounted	232	286, 287
Biscuit:		
Unsweetened	283 (a)	220 (a)
Sweetened	283 (b)	220 (b)
Shredded wheat	282	218
Bismae	99	79
Bismuth:		
Metallic (metal not mentioned)	73	52
Salts of	99	79
Bisque	23	11
Bisulphate of quinine	384	321
Bisulphate of sodium	94 (h)	72 (c)
Bitartrate of potassium	97	74
Bit braces	46	191
Bits, wrought iron, for horses	49	40
Bit stork drills	46	191
Bitter almond oil:		
Essential	105 (a)	85 (a)
So-called artificial (oil of mirbane)	97	85 (a)
Bitters of all kinds for use with beverages	308 (c)	260
Bitumens	7	22
Bituminous paints	85 (a)	59 (b)
Blackberry brandy	308 (b)	259
Blackboards of hyloplate	190 (d)	149
Blacking, shoe	89	65
Blacksmith's bellows	257 (b)	191
Bladders		180
Blades, concealed, weapons with		42 (c)
"Blanco," for shoes	89	65
Blank books	181	151
Blankets, according to material.		
Blasting gelatine	111 (a)	89 (a)
Blasting powder	111 (a)	89 (a)
Blind, books and music in raised print for		327
Blocks:		
Pulley, differential	245	191
Snatch, steel	58	45
Others. (According to material.)		
Blondes. (According to material.)		
Blotting paper	186	148, 149
Boards of:		
Cork	202 (a)	166 (a)
Common wood	192	155
Fine wood	193	156
Boas, feather	230	287
Boats	267	200
		Class XII
Importation of, defined (*see* note)		200
Boiled rice	282	218
Boiled cider	313	264
Boiler coverings of asbestos	2 (e)	4
Boilers:		
Cooking utensils. (According to material.)		
Steam	244	191

	1905. Par.	1909. Par.
Bologna sausages, not canned	270	204
Bolts, expanding (tools)	46	191
Bolts of:		
Wrought iron or steel	47	37
Copper or brass	68	48 (a)
Bond paper	179	148, 149
Bone:		
Black	89	59
Buttons	345 (a)	280 (b)
Char		86
Cuttle fish	366	181
Meal for fertilizing		181 (a)
Shaved, for Chinese medicine	99	78
Wrought	342 (b)	278 (b)
Unwrought	342 (a)	278 (a)
Bones, animal wastes	234	181
Bonnets of:		
Straw, chip, palm, grass, rattan, osiers	355	296
Other materials	356	297
Books:		
Blank	181	151
Bound or unbound, printed	180	152
Letterpress, copying	187	151
Of lithographic prints	180	153
Novels	180	152
Printed and written matter. objects obscene, indecent, or subversive of public order, prohibited	Sec. 6	Sec. 4
Philosophical, historical, scientific	390 (a)	348
Raised print, for the blind	390 (b)	327
Reimported		349
School, text	382 (b)	327
Scientific, imported for established institutions	390 (a)	348
Used, imported by passengers in baggage	386	338, 339, 340, 346
Boot laces, according to material.		
Boot and shoe findings		175
Boots and shoes of whatever material	221–225	177
Bootstraps:		
Of cotton		111
Of linen		129
Borax	94 (e)	72 (c)
Boric acid	91 (a)	68 (a)
Borers, tap	46	191
Boring machines	257 (b)	191
Boron	90 (b)	67
Bort		13
Botany, specimens of, for public museums	389	343
Bottles:		
Glass—		
Common	12	15 (a)
Fine, for toilet purposes	13	16
Other	16	20
Clay—		
Plain	19 (c)	11 (b)
Painted	19 (d)	11 (e)
For household ornaments or in vases	23	11 (f)
Bovine animals	208	169 (a), 332, 333, 341, 347
Bowling:		
Alleys, parts and appurtenances for		164
Balls		164
Bowls for opium pipes	23	Sec. 4
Box cars	262 (b)	197 (a)
Boxes (*see* Rule 13):		
Of cardboard—		
Common, plain	190 (c)	148 (b)
Fancy	190 (d)	149 (b)

	1905. Par.	1909. Par.
Boxes—Continued.		
Of cardboard—Continued.		
Not fancy, covered with surface-coated paper	190 (b)	149 (b)
Cedar wood boards for cigar	192 (b)	155 (b)
Hat, of whatever material	228 (c)	285
Lubricating, for railway trucks, and carriages—		
Of cast iron	31 (b)	26 (b)
Of wrought iron or steel	38 (a)	31 (a)
Of wood—		
In which imported merchandise is regularly packed	192 (c)	Rule XIII, 354
Retail	195, 196, 197	160, 161, 162
Wooden boards (common) planed for	192 (b)	155 (b)
Boxing gloves	220	176 (b)
Braces and bits	46	191
Brads		39
Braid, according to material.		
Braids, admixtures of materials in		Rule 7, Sec. 3
Brake beams (railroad)		31 (a)
Brake shoes (railroad)		31 (a)
Brakes, vacuum, automatic	257 (b)	191
Bran	303	225
Brandied fruits	323	235
Brandies	308 (a)	258
Blackberry and ginger	308 (b)	259
Fruits preserved in (brandied fruit)	323	235
Brass. (*See* Copper.)		
Brass bushings, bearings	67	48, 191
Brass screws	68	48
Brass, old	60	306
Brazing compound, chemical	97	75
Bread:		
Sweetened	283 (b)	220 (b)
Unsweetened	283 (a)	220 (a)
Bread knives	54 (a)	42 (a)
Breeding animals, when free		332
Bricks:		
Asphalt, for paving	7	22
Common clay, of all kinds	17	9
Bridges, iron and steel bars for	41	32
Bridles of leather	228	178 (b)
Brine, meat in	269	203
Brimstone (sulphur)	90 (a)	66
Bristles	161	137, 311
Brushes, textiles, and other manufactures of	164	137
Bristol board in sheets	189 (a)	148, 149
Britannia metal (*see* Tin, alloys of)	72	51
Broche, or brocaded textiles	Rule 9	Rule 8, Sec. 3
Broches:		
Definition of		Rule 8, Sec. 3
Cotton, with silk, surtax on		Rule 8, Sec. 3
Of vegetable fibers other than cotton; with silk		Rule 8, Sec. 3
Bromhydrate of hyoscyamine	96	76
Bromide of:		
Ammonium	97	75
Potassium	97	75
Sodium	97	75
Bromine	90 (b)	67
Bromoform	99	79
Bromo seltzer	99	79
Bromo soda	99	79
Bronze powder	69 (a)	48 (a)
Bronze vases	69	48
Bronzed hides and skins	219	175 (c)
Bronzing liquid (methyl acetate)	97	75
Broom corn		167

	1905. Par.	1909. Par.
Brooms:		
Bamboo, palm, fine straw, and similar materials	204 (a)	167 (c)
Basswood, street	204	167 (c)
In which bristles (or hair) are chief value	164	137
Brushes:		
Bristle	164	137
Camel's hair	164	137
Carbon	248	190
Rabbit's feet mounted, as for toilet purposes	365	287
Rotary steel wire	257 (b)	191
Steel foundry	46	191
Fine straw, bamboo, palm, or similar materials	204 (a)	167 (c)
Other. (According to material.)		
Brussels carpet	166	140
Buchu leaves	81	55
Buckets, according to material.		
Buckles, as trinkets or ornaments		276
Other. (According to material.)		
Bucksaws	46	191
Buckthorn sirup	99	79
Buckwheat:		
In flour	278 (b)	216 (b)
In grain	278 (a)	216 (a)
Budding knives	54 (c)	42 (a)
Buds, artificial	350	289
Buds for drugs	81	55
Bulbous roots for drugs	81	55
Bulbs for drugs	81	55
Bullets, lead, for firearms	73 (b)	52 (b)
Bulls, live cattle	208 (b)	169 (a), 332, 333, 341, 347
Bulrushes	203, 204	167
Bumpers (railroad)		31 (a)
Bungs, hoops, headings, shooks, and staves		158
Buoys, life		307
Burglar alarms, electric	248	190
Burgundy, pitch	77 (a)	54 (a)
Burgundy, sparkling wine	309	261
Burnishers, tools of steel	46	191
Burnt umber (ocher)	83	58
Bushings, antifriction. (According to material.)		
Bushings, brass bearings	67	48, 191
Bushings, electric	248	190
Butcher's:		
Cleavers	46	191
Knives	54 (a)	42 (a)
Tools	46	191
Butter	335	271
Fruit	322 (b)	234
Cacao	290 (b)	245 (b)
Ghee	336	272
Imitation of	336	272
Butterine	336	272
Button cards:		
Cut out, punched, or perforated	190 (a)	148 (b)
The same further manufactured or elaborated	190 (d)	149 (b)
Button fasteners		275
Button rings		275
Buttons	345	280
Buzzers, electric	248	190 (a)
By-products, animal		181
Cabinetmakers, fine wood for	193	156
Cabinet organs	236	182
Cables:		
Copper, for conducting electricity	65	47 (c)
Wrought iron or steel	45	34 (a)
Submarine telegraphic	395	322
Hawsers of hemp	146 (b)	118 (a)

	1905. Par.	1909. Par.
Cacao:		
Bean	290 (a)	245 (a)
Butter	290 (b)	245 (b)
Ground, in paste or powder	290 (b)	245 (b)
Cade collodion	99	79
Cade oil	99	85 (a)
Cadium oil	99	85 (a)
Caffeine	96	76
Cajuput oil	99	85 (a)
Cakes, canned	325	221
Calamus oil	105 (a)	85 (a)
Calcaria glycerophosphorica	99	79
Calcimines, substances prepared for		58
Calcium:		
Carbide	94 (e)	72 (c)
Carbonate, precipitate (chalk)	3 (a)	6 (b), (c)
Glycerophosphate	99	79
Hypochlorite		72 (b)
Hypophosphite	99	79
Iodide	99	79
Lactophosphate	99	79
Lactate	99	79
Phosphate, precipitated	94 (d)	72 (c)
Sulphide	94 (h)	72 (c)
Calendars:		
Advertising, when free	381	326
Printed	190 (d)	149
Lithographic	190 (d)	149
Calfskin:		
Curried	217 (b)	175 (b)
Shoes of	223	177 (b)
Calipers, steel	46	191
Calisaya:		
Elixir of	99	78, 79
Bark	81	55
Call bells, electric	248	190 (a)
Calomel	99	79
Caltrop nuts	329	236
Calves, suckling	208 (c)	169 (b)
Calves' foot jelly	332	208
Camel's hair	161	137, 311
Brushes, textiles and other manufactures of	164	137
Cameos	24	13, 277
Cameras and parts thereof	358–59–60	199
Camphor	78	54 (b)
Ice	99	79
Oil of	99	85 (a)
Camphoric acid	92 (d)	69 (b)
Canada fleabane oil	99	85 (a)
Candies	332	241, 242
Candles, wax	103	83 (b)
Cotton wicks for	116 (b)	94
Candlesticks:		
Glass	13	16
Other. (According to material.)		
Cane packing	204 (a)	Rule 13
Cane:		
Knives	46	191
Furniture	204	167 (b)
Cut in straight lengths	343	167 (a)
Unwrought	203	167 (a)
Other manufactures	204 (a)	167 (c)
Split or stripped		167 (d)
Canned:		
Angulas	318	212 (c)
Bacon	315, 316	206
Breads	324	220

	1905. Par.	1909. Par.
Canned—Continued.		
Cakes	325	221
Codfish	317	212 (a)
Clam broth	319	209
Cream	320 (a)	267
Fish—		
Common	317	212 (b)
Delicatessen	318	212 (c)
Fruit	322	233
Branded or pickled	321, 322, 323	235
Herring	317	212 (a)
Meats	315, 316	206, 207, 208
Milk	320	267
Meluza Guisada	318	212 (c)
Oysters	317 (b)	212 (b)
Frozen	275	214
Puddings	325	221
Salmon	317 (a)	212 (a)
Sardines	317	212 (a), (c)
Soup	319	209
Sweetmeats	325	241
Vegetables	320	229
Canoes	267	200
Can openers	46	191
Cantharides:		
Whole or powdered	82	57
Tincture of	99	79
Canvas shoes	221	177 (a)
Lacquered, in imitation of patent leather	222	177 (b)
Caoutchouc (rubber):		
Belting, for machinery	352 (e)	192
Boots and shoes	352 (c)	177 (b)
Gaskets	352 (a)	290 (a)
Hard rubber articles	352 (b)	290 (c)
Hose	352 (e)	291
Other articles of soft rubber	352 (d)	290 (b)
Packing for machinery	352 (a)	290 (a)
Raw	77 (c)	290 (a)
Sheets	352 (d)	290 (a)
On textiles of—		
Cotton	135 (a)	115
Linen	160	133
Wool	166	140
Silk	175	146
Washers	352 (a)	290 (a)
Capers:		
Fresh	375	227
Pickled	321	230
Sauce	328	253
Caps:		
For wearing apparel	357	198
For miners, explosive		89 (a)
Percussion		89 (b)
Capsules:		
Albumen, for medicine, empty	99	79
Apioline	98	79
Gelatin, for medicine, empty	99	79
For bottles of—		
Aluminum	71 (e)	50 (b)
Lead	73 (f)	52
Tin	72 (e)	51 (b)
Nickel	71 (c)	50 (b)
Zinc		52
Medicinal	98	79
Carabana water	312 (c)	265
Carabao		169 (a)
When free		333

	1905. Par.	1909. Par.
Caraway oil	99	85 (a)
Caraway seeds	81	55
Ground for culinary purposes	296 (b)	252 (b)
Carbide of calcium	94 (e)	72 (c)
Carbolic acid	92 (a)	69 (a)
Carbolineum	7	22
Carbonate of:		
Ammonia	94 (e)	72 (c)
Iron, saccharated	99	79
Magnesia	94 (c)	72 (c)
Nickel	94 (h)	72 (c)
Potassium	94 (h)	72 (c)
Sodium	94 (e)	72 (c)
Zinc	94 (h)	72 (c)
Carbonated waters	312 (c)	265
Carbonating machinery	257	191
Carbon brushes for electricity	248	190
Carbon dioxide	91 (b)	68 (b)
Carbonic acid, liquid	91 (b)	68 (b)
Carbon paper	187 (c)	149
Carbons	110	190 (a)
Carboys, glass	12	15 (a)
Cardboard:		
Manufactures of	190	148 (b), 149 (b)
Sheets	189	148,149
Traveling bags	228 (c)	285
Matches	351	90
Card mounts for photos	190	148, 149
Cards:		
Index	190 (a)	148, 149
Marked		Sec. 4 (c)
Playing	353	293
Visiting	190 (a)	148, 149
For buttons		148, 149
Carlsbad, salt of, natural	99	79
Carlsbad sprudel water	312 (c)	265
Carmine	85	59 (c), 59 (d)
Carob:		
Balsam	99	79
Beans	302	55
Essential oil of	99	85 (a)
Carpets. (According to material.)		
Carriage:		
Apron studs or knobs of steel	58 or 59	45
Harness, of leather	228 (b)	178 (b)
Lamps. (According to material.)		
Carriage tires of rubber	352 (d)	290 (b)
Carriages, of kinds, including perambulators	258–263	198
Cars:		
Freight	262, 263	197 (a)
Other	262, 263	197 (b)
Carton-pierre (papier mache)	191	154
Cartridges, loaded or not, for firearms	346	89 (b)
Carts and wagons	265, 266	194
Toy, and other small vehicles for children's use		293
Carved wood	197	162
Carylopsis:		
Oil of	105 (a)	85 (a)
Toilet perfumery of	105 (b)	85 (b)
Cascara sagrada	99	79
Cascarets	98	78
Cases:		
For apparatus and instruments		300
For clocks	239	184
Common wood, for the packing of imported goods	192 (c)	Rule 13, 354
Suit, of whatever material		285

	1905. Par.	1909. Par.
Cases—Continued.		
Telescope	204 (c)	285
Tool, of whatever material		285
Cashmere:		
Hair of	161	137, 311
Textiles	166	137
Cash registers	255	186
Casks, barrels, tuns, and pipes	363	159
Cassia oil	105 (a)	85 (a)
Cassimeres	166	140
Castings of steel or malleable iron	37, 38	30, 31
Cast iron, malleable, articles of, are dutiable as wrought iron.		
Castile soap	104	84
Castoreum	99	79
Castor oil	100 (b)	81
Catch-all		303
Catgut:		
Ligatures, aseptic	99	80
Strings for musical instruments	233	182
Catheters, surgical instruments	54 (e)	193
Catnip leaves	81	55
Cats, live	211	172
Catsup	328 (a)	253
Cattle, live	208	347, 169, 332, 333
Caustic alkalies	93	70
Caustic pencils	99	79
Cauteries, thermo	54 (e)	191 (b)
Caviar, canned	318	212 (c)
Cayenne pepper	299	249
Cedar woods:		
In boards for cigar boxes	192 (b)	155 (b)
Logs	192 (a)	155 (a)
White, oil of	105 (a)	85 (a)
Yellow, oil of	99	85 (a)
Celery:		
Canned	320	229
Fresh	375	227
Pickled	328	230
Salt	328	253
Sauce	328	253
Oil	99	85 (a)
Seed ground for culinary purposes	296 (b)	252
Celloidina	97	75
Celluloid, or imitations of:		
Unwrought	342 (a)	278 (a)
Wrought	342 (b)	278 (b)
Films for cameras	362	299
Films for cinematographs and similar machines	254	183
Cement:		
Bricks, squares, tiles, and pipes	3 (a) 17, 18	9
Bicycle (glue)	109	94
Dentists'	97	75
Industrial	3 (a)	6 (a)
Portland	3 (a)	6 (a)
Stain	89	59
Centrifugal machines	257	191
Cerae oil	99	82
Ceramic products		Class I
Ceramic tiles:		
Plain	18 (a)	10 (a)
Glazed or decorated	18 (b)	10 (b)
Ceramyl (a sizing compound)	97	75
Cereals:		
Prepared for table use	282	218
Not elsewhere provided for	278	216

	1905. Par.	1909. Par.
Cerium:		
Valerianic	99	7
Salicylate of	99	7
Ceylon cinnamon oil	105 (a)	85 (a
Chaff cutters	245	19
Chain hoists	245	19
Chains; as trinkets or ornaments		27
Others. (According to material.)		
Chairs:		
Barbers' or dentists'	32, 59, 199	16
Of cast iron, railway	31 (b)	26 (b
Of wrought iron, railway	38 (a)	28 (b
Of bent wood	198	16
Of common wood	195	16
Of fine wood	196	16
Of wood, gilt, carved, etc	197	16
Chafing dishes. (According to material.)		
Chalcedony (semiprecious)		1
Chalk:		
Crude	3 (a)	6 (b)
Billiard, French, red, or tailors'	5	8
Precipitated		6 (c)
Chamois leather	219	175 (c)
Chamomile oil	99	85 (a)
Champagne	309	261
Chandeliers, electric		190 (b)
Other. (According to material.)		
Char, bone		86
Charcoal:		
Animal (bone char)	89	86
In fuel	201	165
In powder or tablets (pharmaceutically prepared)	99	79
Willow, for medicine	99	79
Chartreuse	308 (c)	260
Charts	182	153
Chatterton compound, electric insulating material	248	190 (a)
Checks and drafts:		
Executed		Free, 319
Other (blank forms)	179, 181, 183	149
Cheese	334	270
Substitutes for		270
Chemical:		
Dye colors	87 (b)	64 (c)
Fire engine. (According to material.)		
Fertilizers	106	75 (a)
Products (not otherwise provided for)	97	75
Chenopodium oil	97	85 (a)
Cheroots, tobacco	364 (b)	301 (e)
Cherry juice	313	266
Wild	327	255
Chemical industries; substances employed in		Class IV
Cherries:		
Fresh	374	231
Preserved	322 (b)	233
Maraschino, brandied	322, 323	235
Chessmen. (According to material.)		
Chest protectors. (According to material.)		
Chests, tool, of whatever material		285
Chewing gum	332	241
Chicken, canned or potted	315, 316	207, 208
Chickens	268	173, 201
Chicory, in any form	292	243, 244
Chimneys for lamps:		
Of glass	13 (c)	17
Of porcelain	21	11
Of mica	2 (e)	5

	1905. Par.	1909. Par.
China:		
Clay (kaolin)	3 (b)	6 (b)
Wares	23	11
Chinchona:		
Oil	99	85 (a)
Bark	81	321
Alkaloids	384	321
Chinese:		
Almighty oil	99	78
Bird's nest, edible	366	223
Joss money	190 (d)	148, 149
Joss sticks	105 (b)	85 (b)
Lanterns (paper)	190 (d)	149
Lily nuts	366	236
Lucky paper	187	148, 149
Medicinal pills	98	78
Medical preparations and materials	99	78
Marking ink	85	62 (b)
Mulberry paper	187	148, 149
Pillows, covered with leather	229 (b)	179 (b)
Plasters	99	79
Rock sugar	298 (b)	237 (c)
Shoes and boots	225, 227	177
Wines—		
Containing 14 per cent or less of alcohol	310, 311	262
More than 14 per cent, not more than 24 per cent of alcohol	310, 311	263
More than 24 per cent	308 (c)	260
Chin, solution of	99	79
Chinolin or quinoline	384	321
Chirurigal plaster	99	79
Chisels	46	191
Chloralhydrate	99	79
Chlorate of:		
Barium	94 (h)	72 (c)
Iron	94 (h)	72 (c)
Potassium	94 (f)	72 (c)
Sodium	94 (f)	72 (c)
Chloride of:		
Ammonium	94 (e)	72 (c)
Calcium	94 (h)	72 (c)
Gold	96	76
Lime (bleaching powder)	94 (e)	72 (b)
Magnesium	94 (h)	72 (a)
Mercury	99	79
Platinum	96	76
Potassium	94 (c)	72 (a)
Silver	96	76
Sodium	94	72 (c)
Uranium	99	79
Zinc	94 (h)	72 (c)
Chloridine	99	78, 79
Chlorinated lime	94 (e)	72 (c)
Chloroform	99	79
Chlorhydrate of herion	96	76
Chlorhydrate of quinine	384	321
Chlorplatinate of potassium	97	75
Chocolate:		
For manufacturing purposes	330 (a)	246 (a)
For table use	330 (b)	246 (b)
In candies, sweetmeats, etc	332	241
Choke coils for use with car motors	250	190 (a)
Christmas-tree ornaments	353	293
Christmas trees, artificial		293
Chrome alum	94 (h)	72 (c)
Chromic acid	91 (c)	68 (c)

	1905. Par.	1909. Par.
Chromolithographs	183	149, 153
Chronometers and parts of	241	184
Chrysarobin	99	79
Chucks	46	191
Church regalia, gems and statuary	393 (b)	335
Churns	257	191
Chutney sauce	328	253
Cicutine	96	76
Cider	312, 313	264
Cigarette holders. (According to material.)		
Machines	257 (b)	191
Paper	188	150
Cigarettes	364 (b)	301 (e)
Cigarettes, cubeb	99	79
Cigar:		
Box labels	183	149
Boxes, cedar wood, boards planed for	192 (b)	155 (b)
Lighters, electric	248	190 (e)
Cigars	364 (b)	301 (b)
Cinches:		
Of cotton	134	113
Of hemp	159	131
Cinchona:		
Bark	81	321
Alkaloids or salts of	384	321
Ferruginous sirup of	99	79
Oil of	99	85 (a)
Cinchonidine, and salts thereof	384	321
Cinchonine sulphate	384	321
Cinematographs, records and parts for	254	183
Cinnamon	293, 294	247
Oil of	105 (a)	85 (a)
Circus equipments, imported temporarily, bond taken for re-exportation	392	341
Ciridinia	99	79
Citrate:		
Of ammonium	99	79
Of magnesia	99	79
Of sodium, not pharmaceutically prepared	95 (b)	73
Of iron, not pharmaceutically prepared	95 (b)	73
Citrates	95 (b)	73
Citric acid	92 (a)	69 (b)
Citron, conserved or crystallized	331	235
Citronilla oil	105 (a)	85 (a)
Citrophen	99	79
Civette:		
Essential preparation for manufacturing perfume	105 (a)	85 (b)
In toilet perfumery and handkerchief extracts	105 (b)	85 (b)
Clam:		
Broth and chowder	319	209
Shells	366	281
Clams:		
Canned or in glass	317 (b)	212 (b)
Other	275	213 (b)
Claret wines	311	262, 263
Clasp nails. (*See* Nails.)		
Classification:		
Advance, opinion concerning, how to obtain		Rule 12, Sec. 3
Advance, opinion concerning, not to be given in advance except as provided		Rule 12, Sec. 3
Clay:		
Common	3 (b)	6 (b)
China (kaolin)	3 (b)	6 (b)
Bricks	17	9
Bottles	19 (c)	11 (b)

	1905. Par.	1909. Par.
Clay—Continued.		
Dishes	19 (b), (d)	11
Flower pots, common	19 (c)	11 (b)
Flower stands, statuettes, vases	23	11 (f)
Household and kitchen utensils	19 (a)	11
Tubes or pipes	17 (c), (d)	9
Pigeons	19	11 (c)
Tiles	18	9
Cleats, porcelain, for electrical wiring	248	190 (a)
Cleavers, butchers'	46	191
Clippers, hair	54 (d)	42 (b)
Clocks, and parts therefor	239, 246, 241	184
Cloisonne wares	23	11 (f)
Cloth, emery	46	191 (b)
Clorhidro fosfato	99	79
Clothing:		
Finished, cut, basted, or partially finished, making up, surtax for		Rule 11, Sec. 3
Ready-made, ascertainment of threads		Rule 1, Sec. 3
Clover (forage)	303	225
Seed	302	224
Cloves	296	247
Oil of	105 (a)	85 (a)
Coaches	258	198
Coal	6	21
Drawback on		Sec. 23
Coal tar	7	22
Colors, derived from	87 (b)	64 (c)
Creosote, crude	7	22
Cobalt colors	84	59 (c), (d)
Cocaine	96	76
Cochineal	86 (e)	64 (c)
Cocktails	308 (b)	260
Cocoanut:		
Oil	100 (a)	81
Shredded	332, 365	236
Cocoanuts	76	53
Export duties on	402	355
Fiber		Class VI
Cocodylate of iron	99	79
Cocoons, silk	168	331
Codein	96	76
Codfish:		
Canned or potted	317	212 (a)
Salted or dried	273	211
Intestines, part of	273	180
Cod-liver oil:		
Emulsion, and other pharmaceutical preparations of	99	79
Other	101	82
Coffee	291 (a), (b)	242
Coffins. (According to material.)		
Cognac:		
Oil of	105 (a)	85 (a)
Brandy	308 (a)	260
Coins of national issues (free)		319
Coir	138	Class VI
Hawsers, rope, and fenders	146	118
Mats and carpeting	155	133
Waterproofs	204 (a)	167 (c)
Coke	6	21
Colchiflor	99	79
Colcothar	97	75
Cold cream	105 (b)	85 (b)
Collargol blister	99	79
Collars. (According to material.)		
Collections of botany, mineralogy, and zoology, when free	389	343

	1905. Par.	1909. Par.
"Colliers royer"	341 (b)	277 (b)
Collodion	97	75
Cantharidal	99	79
Cologne, perfumery prepared for toilet purposes	105 (b)	85 (b)
Colophony	77 (a)	54 (a)
Colts		168
Coloring for wine and liquors	85	59 (c), (d)
Colors:		
Aniline	87 (b)	64 (c)
Artists'	85	59 (c), (d)
Artificial	84, 85	59 (c), (d)
Berlin blue	84 (c)	59 (c), (d)
Bituminous	85 (a)	59 (b)
Boneblack	89	59 (c), (d)
Cochineal	86 (c)	64 (c)
Derived from coal tar (aniline)	87 (b)	64 (c)
Coal tar paint, not aniline dyes	85 (a)	59 (b)
Carmine	85	59 (c), (d)
Lithographic (ink)	85 (a)	62 (a)
Litmus	58 (a)	59 (c), (d)
Logwood dyeing extracts	87 (a)	64 (b)
Litharge	84 (c)	59 (c), (d)
Lampblack and ivory black	89	59 (c), (d)
Lead—		
Red or white, dry	84 (a)	59 (a)
In liquid or paste	84 (b)	59 (b)
Natural colors—		
Dry	83	58
In liquid or paste	84 (d)	59 (d)
Noncorrodible graphite	89	65
Ocher—		
Dry	83	58
In liquid or paste	84 (d)	59 (d)
Prussian blue	84 (c)	59 (c), (d)
Sugar (burnt)	85	59 (c), (d)
Sienna—		
Dry	83	58
In liquid or paste	84 (d)	59 (d)
Ultramarine blue	84 (c)	59 (c), (d)
Umber—		
Dry	83	58
In liquid or paste	84 (d)	59 (d)
Venetian red	83, 84 (c), (d)	59 (c), (d)
Vermilion	84 (c)	59 (c), (d)
Water	85	59 (c), (d)
White zinc	84 (c), (d)	59 (c), (d)
Columns:		
Of cast iron	31 (a)	26 (a)
Of wrought iron or steel (structural)	41	32
Combed silk floss	171 (b)	144
Combs, curry	58, 59	45
Combs. (According to material.)		
Commercial documents, executed (free)		319
Commercial samples	370	334
Common woods:		
Acacia, alder, ash, beech, birch, black poplar, California redwood, cedar, cypress, elder, evergreen oak, maple oak, pear, pine, plantain, poplar, spruce, yew-leaved fig		155
Compasses for measuring	46	191
Compasses, magnetic	365	300
Component material of chief value defined		Rule 12, sec. 3
Composition buttons	345 (a)	280 (b)
Compound lard	272	205

	1905. Par.	1909. Par.
Compounds:		
Explosive	111 (a), (b)	89
Flavoring		255
Insulating, used exclusively for electricity	248	190 (a)
Milk		268
Compressed air:		
Engines	243	191
Pumps	257	191
Comptographs, and detached parts for		185
Computing apparatus, and parts for		185
Concentrated milk		267
Condensed milks and creams	320	267
Condiments for table use	328	253
Cones of glass for paving or roofing		18 (a)
Confectionery	331, 332	241
Confetti paper	190 (d)	148
Coniine	96	76
Conserved or crystallized fruits	331	235
Consignees		Sec. 15
Construction and enforcement		Sec. 3
Consular invoices	Sec. 22	Sec. 18, 19
Consular supplies, official, when free		344
Containers and receptacles:		
Immediate, of imported merchandise		Rule 13(d), sec. 3
Reexportation of		Sec. 23
Controllers, electrical	250	190 (a)
Cooked rice	282	218
Cooking soda	94 (g)	72 (c)
Coopers' wares suitable for use as containers of liquids	194	159 (a)
Other	194	159 (b)
In shooks, hoops, headings, staves, and bungs	194 (b)	158
Copaiba:		
Balsam	99	79
Oil of	105 (a)	85 (a)
Copal varnish	88	60
Copper, and alloys of, in:		
Bars	62	46
Bearings	67	48
Bolts	68 (a), (b)	48
Buttons	345 (b)	280 (c)
Bronze powder	69 (a)	48 (a)
Coins of national issues	Sec. 19 (c), 69 (a)	319
Cables, electric	65	47 (c)
Foil	69 (a)	48
Ingots (alloys)	61	46
Ingots (pure)	61	306
Laminæ (scales)	60	306
Matte		306
Muntz metal		306
Nails—		
Nickeled	68 (a)	48 (b)
Other	68 (b)	48 (a)
Old	60	306
Ores	369	306
Pens	68 (c)	275
Pins	68 (c)	275
Pipes	67	46
Plates for fireplaces	67	48
Regulus		306
Rivets	68	48
Sheets	63	46
Scales (laminæ)	60	306
Screws	68 (a), (b)	48
Wind instruments (musical)	69 (a), (b)	182
Washers	68 (a), (b)	48

	1905. Par.	1909. Par.
Copper, and alloys of, in—Continued.		
Tacks	68 (a), (b)	48
Wire	64, 65, 66	47
Other manufactures of—		
Plain	69 (a)	48 (a)
Nickeled	69 (b)	48 (b)
Strings for musical instruments	69 (a), (b)	182
Oxide of	94 (e), 99	72 (c)
Nitrate of	94 (e)	72 (c)
Sulphate of	94 (e)	72 (c)
In pencils for cauterization	99	79
Copra	76	53
Export duties on	402	356
Copying books, letterpress	187	151
Copying paper	187	148
Coral:		
Unwrought	341 (a)	277 (a)
Wrought	341 (b)	277 (b)
Compositions imitating	342	278
Cord. (According to material.)		
Cordage. (According to material.)		
Cordials	308 (c)	260
Coriander seeds	81	55
Ground for culinary purposes	296 (b)	252
Coriander oil	99	85 (a)
Corduroy (cotton)	124	101
Cork:		
Rough or in boards	202 (a)	166 (a)
Manufactured in stoppers	202 (b)	166 (b)
Manufactured in other articles		166 (c)
Corkscrews	46	191
Corn:		
Broom		167
Canned	320	229
In grain	278 (a)	217 (a)
In meal or flour	278 (b)	217 (b)
Shellers	245	191
Cornstarch, prepared for table use	282	218
Correspondence (free)		348
Corrugated rubber matting	352 (d)	290 (b)
Corrugated sheets of wrought iron or steel, galvanized or not	36 (c)	29 (b)
Corrosive sublimate	97	75
Corset laces. (According to material.)		
Corset stays. (According to material.)		
Corsets. (According to material.)		
Corticine		284
Corundum or carborundum wheels	46	3
Cosmetics	105 (b)	85 (b)
Cosmos starch	107	87
Cot beds. (According to material.)		
Cottolene	272	205
Cotton, and manufactures thereof		Class V
Absorbent, medicated or not	99	80
Bath robes, pile fabrics	124 (a)	104
Bathing suits, knitted	125 (c)	105 (c)
Batting		96
Bedspreads of lace	127 (a)	107
Blankets	123	102
Blondes	127	107
Boot straps		111
Braid	131	111
Carpeting	128	108
Cinches	134	113
Cord, wrapping	116 (a)	94
Cordage	133	94
Corduroy	124	101
Corset laces	132	112

	1905. Par.	1909. Par.
Cotton, and manufactures thereof—Continued.		
Curtains—		
Of tapestry	129	109
Of lace	127	107
Other. (According to material.)		
Drawers, knitted	125 (b)	105 (b)
Elastic textiles	135 (b)	115
Embroidery	Rule 10	Rule 9
Felt		96
Galloons	131	111
Gloves, knit	125 (c)	105 (c)
Gins	245	191
Hammocks		95
Jerseys, knit	125 (b)	105 (c)
Knitted goods—		
In the piece	125 (a)	105 (a)
Corset covers	125 (c)	105 (c)
Fishing nets	144	94
Gloves	125 (c)	105 (c)
Hammocks	144	97
Shawls	125 (c)	105 (c)
Stockings and socks	125 (c)	105 (b)
Sweaters	125 (b)	105 (b)
Tennis nets	144	95
Undershirts and drawers	125 (b)	105 (b)
Vests, ladies'	125 (b)	105 (b)
Laces	127	107
Lace bedspreads, curtains, and pillow shams	127 (a)	107 (a)
Mackintoshes	135 (a)	115
Medicated	99	80
Mops		96
Paper stock		312
Pile fabric	124	103
In towels	124 (a)	104
In bath robes	124 (a)	104
Pillow shams of lace	127 (a)	107
Piques	122	101
Plush	124	103
Raw	112	309
Ribbon	131	111
Rope	133	94
Rugs	128	108
Saddle girths	134	113
Seed oil	100 (b), 305	81
Seed	76	53 (a)
Seed meal or cakes		53 (b)
Shoe laces	132	112
Socks, knitted	125 (c)	105 (b)
Stockings, knitted	125 (c)	105 (b)
Swabs		96
Table covers of tapestry	129	109 (b)
Tape	131 (a)	111 (a)
Tapestry	129	109
Tassels	131	111
Tennis nets		95
Thread—		
For sewing, crocheting, embroidering, or darning	116	93
For sewing sails or sacks	116 (a)	94
Textiles	Class V, Group 3	
Velvets and velveteens	124	103
Vests, ladies' knit	125 (b)	105 (b)
Waste	112	91
Waterproof	135 (a)	115
Wicks—		
For lamps	130	110
For making candles or matches	116 (b)	94
Yarn	113, 114, 115, 116	92
Mercerized	113 (b), 116	93

	1905. Par.	1909. Par.
Cough drops	99	79
Counterpanes. (According to material.)		
Making up defined, surtax for		Rule 11, Sec. 3
Couplings		31 (a)
Coverings, unusual, for imported merchandise, pay duty at the same rate as would be charged if imported separately. (Sec. 177, Act No. 355)		Rule 13 (h)
Coverings (packing), when free		Rule 13 354
Cow hair	161	137, 314
Cowhide shoes	221	177 (a)
Cowhides:		
Raw, green, or dried	214	317
Tanned with hair on	215	174
Tanned and curried	217 (d)	175 (a)
Varnished, grained, or embossed	218	175 (c)
Cows	208 (b)	169 (a), 332, 333, 341, 347
Crackers:		
Edible	283	220
Fire	111	89 (c)
Cranes, power, hand, or hydraulic	247	191
Cranks, wrought iron	38 (b)	30, 31, 191
Cravenettes	166	140
Crayon pictures of actual persons	380	325
Other	182	153, 325
Crayons:		
Chalk	5	8
Charcoal, for drawing	85 (c)	63
In wood as pencils	85 (c)	63
Cream of tartar	97	74
Cream, toilet	105 (b)	85 (b)
Cream ware. (*See* Stoneware.)		
Creams and milks	320	267
Creme de menthe	308 (c)	260
Cremor bismuth	99	79
Creolin	97	75
Creoline (unrefined creosote)	7	22
Creosote:		
Refined (wood)	99	79
Unrefined	7	22
Crepe paper	187	148, 149
Crezol	99	79
Cricket bats		294
Crochet hooks	53, 68 (c)	275
Crochet lace:		
Cotton	127	107
Linen	154	126
Silk	174	146
Croquet sets and parts of		294
Croton oil	99	81
Crowbars	46	191
Crucibles of clay or stoneware	19 (b)	11 (b)
Crucible steel:		
Bars	36 (c)	28 (c)
Tools	46	191, 193
Crude:		
Animal oils and fats	101	82
Oils, mineral	8	22
Materials not otherwise provided for	366	303
Petroleum	8	313
Crushers, rock	245	191
Crystal, and glass imitating crystal	13–16	14, 18
Artificial eyes	16 (c)	279
Chandeliers or bracket lamps	13 (a), (b)	16

	1905. Par.	1909. Par.
Crystal, and glass imitating crystal—Continued.		
Cut, engraved, painted, enameled, or gilt	13 (a)	16 (b) 20 (c)
Chimneys, for lamps	13 (c)	17
Globes, for lanterns	13 (b)	16
Electric incandescent lamps	250 (a)	190 (a)
Field glasses	16 (c)	20 (e)
In statuettes, flower stands, vases, and similar articles, for toilet purposes or house decoration	13 (a), (b)	20 (b), (c)
Mirrors	15	19
Plates, for roofing or paving	14	18
Spectacle glasses	16 (a)	20 (a)
Tinned, silvered, or coated with other metals (mirrors)	15	19
Window	14 (b), (c)	18 (b), (c)
Crystallized fruits	331	235
Crystals, for watches	238 (a)	184
Cubebs	81	55
Cigarettes of	99	79
Oil of	99	85 (a)
Cucurbitine	96	76
Cuffs, celluloid	342 (b)	278 (b)
Cultivators	245	191
Cumarin	99	79
Cups, as trophies or prizes, when free		329
Curacao, liquor	308 (c)	260
Currants:		
Canned	322 (b)	233
Dried	286	232
Currency, receivable for duties	Sec. 8	Sec. 7
Of invoice		Sec. 16
Of national issue		319
Currycombs, wrought iron	58, 59	45
Curry powder	296 (b)	252 (b)
Curtains. (According to material.)		
Cut glass, articles of	13 (a), 16 (c)	16 (b) 20 (c), (e)
Cuticura ointment	99	79
Cutlery of steel	54	42
Cutter circuit breakers	248	190 (a)
Cutters, forage	245	191
Cutters, glass	46	193
Cuttings of common metals, fit only for re-smelting		306
Cuttlefish bone	365, 366	181
Cyanide of potassium	97	75
Cyanide of mercury	97	75
Cyclometers, and parts therefor		184
Dana:		
Indian coriander seed	81	55
Ground for culinary purposes	296 (b)	252 (b)
Darning cotton	116	93
Dates:		
Dried—		
In bulk	286	232 (a)
In small packages	285	232 (b)
Fresh	374	231
Canned	322 (b)	233
Davits	245	307
Deals:		
Ordinary wood	192 (a)	155
Fine wood	193 (a)	156
Decanters, glass	13 (a), (b)	16 (a), (b)
Decorations, house:		
Of bisque, clay, faience, porcelain, and stoneware	23	11 (f)
For Christmas trees		293
Definitions of terms used in the tariff		Sec. 6
Deleterious articles prohibited		Sec. 4 (e)

	1905. Par.	1909. Par.
Delphina, pure	96	76
Demijohns:		
Of clay	19 (b), (d)	11 (b)
Of common glass	12	15 (a)
Denaturants, mixtures of		74
Dental:		
Instruments	54 (e)	193
Rubber in sheets	352 (d)	290
Dentists:		
Chairs	59, 199	163
Cement	97	75
Gold solder	27 (d)	23 (d)
Silver for	28 (d)	24 (d)
Moss fiber gold	27 (d)	23 (d)
Dentifrices	105 (b)	85 (b)
Desk:		
Fans, electric	250	190 (a)
Telephones	248	190 (a)
Developing:		
Baths		299
Lights		299
Trays		299
Deviled ham, canned	315, 316	208
Dextrine	108	87
Dials for watches	238	184
Diamond-pointed tools of steel	46	193
Diamond dust	365	13
Diamonds	24, 379	13
Diastase	99	79
Dice. (According to material.)		
Loaded (prohibited)	Sec. 6	Sec. 4 (c)
Dies and stocks	46	191
Differential pulleys	245	191
Diggers, post hole	46	191
Digitalin	96	76
Digitalis (herb)	81	55
Dill, oil of	105 (a)	85 (a)
Diminutive articles for use as toys		293
Dingies	267	200
Dionine	96	76
Dioxide of manganese	97	75
Dishes. (According to material.)		
Disk harrows	245	191
Distributing boards, electric	248	190 (a)
Diuretina	99	79
Diving suits and appurtenances	257	191
Documents:		
Commercial, executed		319
Public		319
Typewritten		319
Dog biscuits	283 (a)	220
Dogs	211	172
Doilies. (According to material.)		
Domestic animals, when free		338
Dominos of:		
Wood or bone	342 (b), 353	293
Ivory	341 (b)	277
Donkey engines	243	191
Doorknobs. (According to material.)		
Doublets:		
Unset	24	14
In gold jewelry	27 (c)	23 (c)
In silver jewelry	28 (c)	24 (c)
Dover's powder	99	79
Downs and feathers		288

	1905. Par.	1909. Par.
Draft harness	228 (a)	178 (a)
Drafts (blank forms)		149 (b)
Executed		319
Dragees, medicinal	98	79
Dragon's blood	87 (a)	64 (c)
Drain pipes. (According to material.)		
Drawbacks on imported materials	Sec. 23	Sec. 21, 22
Drawbars (railroad)		31 (a)
Drawers. (According to material.)		
Drawing inks	85 (b)	62 (b)
Drawing paper	187	148, 149
Drawings in ink, water colors, or oil	182	153, 325
Dredging machinery and apparatus	245	191
Dressing:		
Harness	89	65
Hoof	99	79
Dressing for shoes	89	65
Dressings, surgical (aseptic and antiseptic)	99	80
Dress patterns of paper	190 (d)	149
Dress shields. (According to material.)		
Drill grinder, twisted	257 (b)	191
Drills	46	191
Drivers, screw	46	191
Drop black	89	59 (c)
Drugs		Class IV
Adulterated prohibited		Sec. 4 (e)
Fruits, flowers, and vegetable products for	81	55
Dried insects and animal products for	82	57
Drum hoists, friction	245	191
Dryers, tobacco	257	191
Dues, wharfage	Sec. 14	Sec. 14
Duplicating machines and parts for		185
Dusters, feather	231	288 (b)
Dust, gold, silver, and platinum	372	316
Dutiable:		
Value defined		Rule 13, (a), (b), Sec. 3
Weight		Rule 13 (c), (d), (e), (f), (g), (h)
Duties:		
Payment of		Sec. 7
Rates of, established		Sec. 9
To be assessed when two or more rates are applicable		Rule 12, Sec. 3
Duty, maximum rates of, on importations		Sec. 9
Dye, hair	97, 105 (b)	85 (b)
Dyeing extracts	87 (a)	64 (b), (c)
Dyes	87	64
Dye woods, barks, roots	86	64 (a)
Extracts of		64 (b), (c)
Dynamite	111 (a)	89 (a)
When prohibited	Sec. 6	Sec. 4
Dynamos	250	190 (a)
Earthenware. (*See* Clay.)		
Earth in kaolin	3 (b)	6 (b), (c)
Earths	3	Class I, Par. 6
Earth color, such as sienna, ocher	83	58
Eau de cologne	105 (b)	85 (b)
Eau de quinine	105 (b)	85 (b)
Eave troughs, galvanized sheet iron	36 (c)	29 (b)
Eaxine pink dye	87 (b)	64 (c)
Edam cheese	334 (b)	270
Edible bird's nest	366	223
Edible products not otherwise provided for:		
Crude		273 (a)
Other		273 (b)
Egg powders		269

	1905. Par.	1909. Par.
Eggs:		
Fresh, salted, or preserved in natural form	333, 337	269 (a)
Preparations of		269 (b)
Or silkworm	167	331
Eggshell ware. (*See* Porcelain.)		
Eider down	231 (a)	288 (a)
Manufactures of	230	288 (b)
Elastic textiles. (According to material.)		
Electric:		
Amperemeters	248	190 (a)
Annunciators	248	190 (a)
Arc lamps and fittings	248	190 (a)
Batteries—		
Dry and wet	248	190 (a)
Storage	249	190 (a)
Bells	248	190 (a)
Belts	365	190 (b)
Buttons	248	190
Carbon brushes	248	190 (a)
Chandeliers		190 (b)
Cigar lighters		190 (b)
Conducting cables of copper	65	47 (c)
Cooking and heating apparatus and utensils		190 (b)
Curling irons		190 (b)
Dental appliances		190 (b)
Desk and table lamps		190 (b)
Dynamos	250	190 (a)
Exciters	250	190 (a)
Fans	250	190 (a)
Fire-alarm apparatus	248	190 (a)
Ferraris meters	248	190 (a)
Flatirons		190 (b)
Galvanometers	248	190 (a)
Generators	250	190 (a)
Incandescent bulbs and tubes	250 (a)	190 (a)
Installations	248	190 (a)
Insulating compounds	248	190 (a)
Insulators of glass and porcelain	248	190 (a)
Lamps, incandescent	250 (a)	190 (a)
Lighting, carbons for	110	190 (a)
Motors	250	190 (a)
Plating outfits		190 (b)
Power, machinery for	250	190 (a)
Snap switches	248	190 (a)
Sockets	248	190
Soldering irons		190 (b)
Surgical appliances		190 (b)
Switchboards	248	190 (a)
Switches	248	190 (a)
Stoves	248	190 (b)
Tapes, insulating	248	190 (a)
Telephones	248	190 (a)
Therapeutic appliances		190 (b)
Thermostats	248	190 (b)
Transformers	250	190 (a)
Vibratory apparatus		190 (b)
Voltmeters	248	190 (a)
Wattmeters	248	190 (a)
X-ray machines		190 (b)
Other instruments, implements, utensils, and articles used for, by, or with		190 (b)
Electricity:		
Apparatus and appliances	248	190
Machinery for generation of	250	190 (a)
Electro-plating outfits		190 (b)
Electro silicon, metal polish	97	75
Embossed hides, skins, and leathers	218	175 (c)

	1905. Par.	1909. Par.
Embroidery:		
Definition of		Rule 9, Sec. 3
Containing common metal or silver threads or spangles, surtax for		Rule 9, Sec. 3
Gold thread or spangles in		Rule 9, Sec. 3
Emery:		
Cloth	46	191 (b)
Paper	185	147
Powder	3 (b)	6 (b)
Wheels and stones	2, 46	3
Emeralds	24	13
Emetic, tartar	97	75
Emetin	96	76
Emulsion	99	79
Enacting clause		Sec. 1
Enamel (colors)	84 (d)	59 (d)
Enforcement and construction		Sec. 3
Engines and detached parts for	243, 245, 246	191
Engraved hides, skins, and leathers	218	175 (c)
Engravings	182	149 (b), 153
Envelopes of paper	179	148 (b)
Epaulets. (According to material.)		
Equipment, photographic		299
Ergot:		
Of rye	81	79
Oil of	99	81
Ergotin	99	79
Erigorontis	99	79
Erysimun:		
Fluid, extract of	99	79
Leaves	81	55
Escutcheon pins. (*See* Nails.)		
Eserine	96	76
Esparto	203, 204	167
Essence:		
Artificial orange	105 (a)	85 (a)
Of almonds	105 (a)	85 (a)
Of beef	327, 365	210
Of gin	105 (a)	85 (a)
Maravilosa	99	79
Of whisky	105 (a)	85 (a)
Essential oils. (*See also* Oils.)		
Of anise	105 (a)	85 (a)
Of carob	99	85 (a)
Of geranium	105 (a)	85 (a)
Of juniper	99	85 (a)
Etchings	182	149 (b), 153
Ether, acetic (commercial), not prepared for anesthetics	97	75
Petroleum	97	75
Sulphuric—		
Commercial	97	75
For anesthetics	99	79
Ethnology specimens for public museums, schools, and academies and scientific corporations	389	343
Ethyl chloride	99	79
Eucalyptus oil	99	85 (a)
Eucalyptol	99	79
Euchinin (quinine salt)	384	321
Eugatel	97	75
Euphorbia oil	99	85 (a)
Euquinine	384	321
Euquinone	97	75
Evaporated milk and cream	320	267
Exalgine	96	76
Exchange, bills of, executed, free		319
Exciters, electric	250	190 (a)
Exemptions from duties		Sec. 2

	1905. Par.	1909. Par.
Exhaust fans	257	191
Exhibitions:		
Domestic, foreign articles for	394	347
Foreign, domestic exhibits returned from	Sec. 19 (d)	349
Expanders, tube	46	191
Expanding bolts	46	191
Explosive signals		89 (a)
Explosives prohibited, except as provided		Sec. 4 (a)
Explosives		Sec. 4
For miners, miners' fuses, and caps	111 (a)	89 (a)
Other, including fireworks	111 (a)	89 (b)
Export duties	Sec. 13	Sec. 13
Export articles returned from foreign countries	Sec. 19	349
Exports, wharf charges on	Sec. 16	Sec. 14
Expositions, articles for, when free		347
Extinguishers, fire (chemical)	97	75
Extract of:		
Almonds	327	255
Beef	365	210
Bigota, liq	99	79
Carylopsis	105	85 (a)
Guayacum	99	79
Licorice	78	79
Logwood	87 (a)	64 (b)
Malt	312 (a), (b)	79, 264
Millefleurs	105	85 (a)
Extracts:		
For dyeing and tanning	87 (a)	64 (b)
For flavoring	327	255
Eyeglasses and lenses for same	16 (a)	20 (a)
Eyes, artificial	16 (c)	279
Eyes and hooks of common metal	52	275
Eyelet rings, of brass	69 (a), (b)	48
Face masks		293
Faience:		
Articles of	20	11
In flower stands, statuettes, vases, high and bas-reliefs, toilet articles, house decorations	23	11 (f)
Fairs, articles for, when free		345
Falsely stamped or marked articles of gold or silver, or their alloys, prohibited		Sec. 4 (d)
False teeth	342 (b)	279
Family crayons, paintings, photographs, and other pictures of actual persons	380	325
Fanning mills for cleaning cereals	245	191
Fan forges	257 (b)	191
Fans	338	274
Electric	250	190 (a)
Wall, decorative. (According to material.)		
Fare registers and parts for	275 (b)	185
Fasteners, button		275
Fat, wool	101 (a), (b)	81
Fats:		
Animal	101	81
Lard; imitations; also vegetable lard	271, 272	205
Glycerine, olein, stearin, and spermaceti	101 (c)	81
Vegetable	100 (a), (b)	80
Faucets. (According to material.)		
Feather:		
Boas	230	287
Bone dress and corset stays	342 (b)	278 (b)
Dusters	231	278 (b)
Fans	338	274

	1905. Par.	1909. Par.
Feathers:		
For ornaments	230	287
Plumes of	230	287
Others, and manufactures of	231 (a)	288
Feculae for industrial purposes	107	87
Felt:		
Caps of	357	298
Cotton		96
Covered with tar or pitch for roofs and structural purposes	348	283
Hats of	356	297
Wool	166	140
Fenalgina	99	78
Fencing:		
Foils		294
Iron or steel wire	45	34
Wooden	194 (d)	155 (b)
Other. (According to material.)		
Fennen oil	105 (a)	85 (a)
Fern oil	99	85 (a)
Ferraris meters	248	190 (a)
Ferricodile	99	79
Ferro cyanide:		
Of iron	97	75
Of potassium	97	75
Ferroline, aluminum powder in oil	84 (d)	59 (d)
Ferrum arsenate	99	79
Ferrum redact, pure iron for medicinal use	99	79
Fertilizers:		
Artificial or chemical	106	72 (a)
Natural (manures)	383	320
Fezzes		298
Fiber or pulp indurated	365	154
Fibers, dried for drugs	81	55
Fibers, vegetable, raw or hackled		310
Fichus, making up defined, surtax for		Rule 11, Sec. 3
Field glasses	16 (c)	20 (e)
Figs:		
Dried—		
In bulk	286	232 (a)
In small packages	285	232 (b)
Fresh	374	231
Figured hides, skins and leathers	218	175 (c)
Figures:		
Offensive to morality	Sec. 6 (2)	Sec. 4
Wax—		
For public entertainment (imported temporarily)	392	341
Other	103	83 (c)
Files:		
Letter, of cardboard	190 (d)	148 (b), 149 (b)
Tools	46	191
Filings of steel and other common metals fit only for resmelting	74	306
Fillers, wood		60
Film packs, and kits		199
Films:		
For cameras	362	199
For cinematographs, biographs, and similar machines	254	183
Filter paper	187	148, 149
Findings of leather for boots and shoes	218	175 (a), (b), (c)
Fine art, works of, imported for public museums, galleries, or art schools	387	335, 336, 343

	1905. Par.	1909. Par.
Fine woods: Amaranth, apple, bird's-eye maple, boxwood, camphor, cherry, chestnut, ebony, hazel, holly, ironwood, jasmine, juniper, laurel, lemon, lignum-vitae, linden, mahogany, medlar, plum, pomegranate, orange, olive, rosewood, sandalwood, snakewood, teak, walnut, and yew		156
Fine stones	1	1
Finishings, harness, of iron	49	40
Firearms, prohibited except as provided (*see* Sec. 4 (a))	55, 56	43
Cartridges for and detached parts for	346	89 (b)
Fire:		
Alarm apparatus, electric	248	190 (a)
Bricks of clay	17 (a), (b)	9
Clay, articles of	17–19 (a), (b), (c), (d), (e), (f)	9, 11
Crackers	111 (b)	89 (c)
Engines	257	191
Extinguishers, chemical	97	75
Wood	201	165
Works	111 (b)	89 (b)
Fire pans. (According to material.)		
Firmer chisels	46	191
Fish:		
Anchovies, canned	318	212 (c)
Angulas, canned	318	212 (c)
Canned or potted	317, 318	212
Caviar, canned	318	212 (c)
Clams—		
Canned	317 (b)	212 (b)
Not canned	275	214
Codfish—		
Canned		212 (a)
Salted or dried	273	211
Fresh	274 (a)	213 (a)
Herring, canned	317	212 (a)
Hooks, steel	54 (d)	42 (a)
Live		172
Merluza guisada, canned	318	212 (c)
Nets—		
Of cotton		94
Of other vegetable fibers	144	118 (a)
Not otherwise provided for	274	212 (b), 213
Oil	101	82
Oysters—		
In bulk, or in cans, fresh	275	214
Preserved in cans	317 (b)	212 (b)
Pickled, in bulk	274 (b)	213 (b)
Roe—		
Canned	318	212 (c)
In bulk, dried	274 (b)	213 (b)
Salmom, in cans	317 (a)	212 (a)
Sardines, in cans	317	212 (a), (c)
Salted, not canned	274 (b)	213 (b)
Shell, not canned or potted	275	214
Smoked, not canned	274 (b)	213 (b)
Sounds		180
Stockfish	273	211
Fishing:		
Boats	267	200
Nets, of cotton		94
Of hemp and other vegetable fibers	144	118 (a)
Fishplates		31 (a)
Fittings for arc lamps	248	190 (a)
Fittings of gold or silver plated wares for carriages and coffins		25 (b)
Flags. (According to material.)		
Flanges, malleable cast-iron	58	45
Flaps for tobacco, etc., lithographed	183	149 (b)

	1905. Par.	1909. Par.
Flash light:		
Powder or sheets	73 (f)	52 (b)
Cartridges of magnesium	73 (f)	52 (b)
Flasks. (According to material.)		
Flatirons, of cast iron	32, 33	27
Flavoring extracts, compounds, and sirups	327	255
Flax:		
Cords and cordage	144, 146	118
Hackled	137	310
Manufactures of		Class VI
Plushes	151	124
Raw	137	310
Rope	146 (a)	118
Rope makers' wares	146	118
Seed	76	53 (a)
Ground, in meal	81	53 (b)
Oil of	100 (b)	81
Textiles, and manufactures of		Class VI, Group 2
Thread	144	118
Twine	144, 146	118
Velvets and velveteens	151	124
Yarns	139, 141	117, 118
Fleabane oil, Canada	99	85 (a)
Fleges (hoop iron)	36 (a), (c)	29 (b)
Flint glass. (*See* Crystal.)		
Flock (wool waste)	162	135 (a)
Flooring:		
Common wood planed or dovetailed for	192 (b)	155 (b)
Fine wood planed or dovetailed for	193 (b)	156 (b)
Florida water	105 (b)	85 (b)
Floss silks	171, 172	144
Flour:		
Arrowroot	282	218
Barley	277 (b)	216 (b)
Beans	287 (c)	226 (c)
Buckwheat	278 (b)	216 (b)
Cereals prepared for table use	282	218
Corn (maize)	278 (b)	217 (b)
Graham	277 (a)	216 (b)
Lily root	282	218
Millet	279 (b)	217 (b)
Oats	278 (b)	217 (b)
Other cereals	278 (b)	217 (b)
Pease	287 (c)	226 (c)
Pulse	287 (c)	226 (c)
Rice	276 (c)	215 (c)
Rye	277 (b)	216 (b)
Sacks. (According to material.)		
Wheat	277 (b)	216 (b)
Flowerpots:		
Clay and earthenware, common	19 (c)	11 (b)
Other, ornamental, of bisque, faience, porcelain, and stoneware	23	11 (f)
Flower seeds	302	224
Flower stands, decorative. (According to material.)		
Flowers:		
Artificial and parts of	350	289
Drugs	81	55
Lily, dried	288	228
Linden, dried	81	55
Rose	81	55
Fluoric acid	91 (c)	68 (c)
Fly paper, sticky or impregnated	97	75
Fodder	303	225
Foeniculi, oil of	105 (a)	85 (a)

	1905. Par.	1909. Par.
Foil:		
Copper	69 (a)	48
Gold	27 (d)	23 (d)
Gold or silver plated		25 (b)
Silver	28 (d)	24 (d)
Tin	72 (c)	51 (a)
Foils, fencing	59	294
Folders, for advertising only, having no commercial value	381	326
Footballs	229, 352 (d)	294
Forage	303	225
Cutters	245	191
Forceps, surgical and dental instruments	54 (e)	193
Other	46	191
Forking spades	46	191
Forks. (According to material.)		
Formaldehyde	97	75
Formalin	97	74
Formodine	99	79
Formula, private		Sec. 6
Formulary, national or pharmacoepia		Sec. 6
Fortoin	99	79
Fountain pens		292
Fowls (*see* Poultry)	268	173, 201
Frames for buildings of iron or steel	41	32
Frames, umbrella, steel	59	45, 295 (d)
Frames, plate		299
Frankfort drop back	89	59 (c), (d)
Frauds or intended frauds in invoices to be reported by consuls, vice-consuls, commercial agents, collectors, and deputy collectors of customs, and commissioners of the United States to the insular collector of customs		Sec. 19
Free (subject to express conditions)		Sec. 11
Free (upon compliance with corresponding regulations)		Sec. 12
Free list (unconditional)	Sec. 12	Sec. 10
"Freeze-em," a meat preservative	97	75
Freezers, ice cream	257 (b)	191
French chalk	5	8
Friction drum hoists	245	191
Frog, steel railway switch	42	31 (a)
Fruit:		
Artificial and parts of	350	289
Brandied	323	235
Butter		234
Canned	322	233
Conserved or crystallized	331	235
Currants, dried	286	232
Dried	285, 286	232
Fresh	374	231
Jams	322 (b)	234
Jellies	332	234
Juice, unfermented	313	265
Other		266
Nonedible, dried (drugs)	81	55
Oil, artificial	308 (c), 97	75, 260
Pickled	321	235
Brandied, in cordials or spirits	323	235
Preserved in wood, tin, or glass	321, 322	233
Pulp	313	234
Sirups for beverages	313	266
Fuel, vegetable	201	165
Furnaces:		
Clay	19 (b)	11 (b)
Grates for, of cast iron	31 (a)	26 (a)
Funeral wreaths of artificial flowers	350	289

	1905. Par.	1909. Par.
Fuses:		
For fireworks	111 (b)	89 (b)
For miners	111 (a)	89 (a)
Furniture of:		
Bamboo, rattan, wicker, cane, rushes, grass, or analogous materials	204	167 (b)
Bent wood	198	160
Other. (According to material and elaboration.)		
Furniture springs of wrought iron	45	45
Furs and fur skins		174
Gabanum, varnish	88	60
Galange root	81	55
Gallic acid	92 (d)	69 (b)
Gallnuts	81	55
Galloons. (According to material)		Rule 7, Sec. 3
Galvanic batteries	248	190
Galvanized iron or steel for roofing	36 (c)	29 (b)
Galvanometers	248	190 (a)
Gambling outfits, prohibited	Sec. 6	Sec. 4 (c)
Game	268	201
Games (toys), except those of gold, silver, etc	353	293
Gang plows	245	191
Garden seeds	302	224
Garnets in the rough or cut, unset	24, 379	13
Garters, elastic. (According to material.)		
Gaskets, rubber	352 (a)	290 (a)
Gas motors	243	191
Gasoline	10 (a)	313
Engines	243	191
Motors	243	191
Gauge liter, for tariff purposes, defined		Class XIII, Group 6
Gauges, steam pressure	257	191
Gauze:		
Bandages	99	80
Copper or brass	66 (a), (b)	47 (e)
Iron wire	44 (a), (b)	34 (d)
Other. (According to material.)		
Geese	268	173, 201
Gelatin	109	88
Capsules, empty, for medicine		79
Other manufactures of		88
Geldings		168, 341, 347
Gelgaum walnut oil	100 (b)	81
General Rules		Sec. 3
Generators, electric	250	190 (a)
Genista:		
Manufactures of	204	167 (c)
Unmanufactured	203	167 (a)
Gentian root	81	55
Geodetical appliances and apparatus, not otherwise provided for		300
Geranium, essence, oil	105 (a)	85 (a)
German silver, usually copper alloy. (*See* Copper.)		
Germatol	99	79
Germea	282	218
Ghee	336	272
Gimlets	46	191
Gin	308 (a)	258
Sloe	308 (c)	258
Essence of, concentrated	105 (a)	85 (a)
Gins, cotton	245	191
Ginger:		
Ale	312 (c)	265
Brandy	308 (b)	259
Grass, oil of	105 (a)	85 (a)
Ground	296 (b)	252 (b)
Unground	296 (a)	252 (a)

	1905. Par.	1909. Par.
Girths, saddle:		
Cotton	134	113
Linen, and other vegetable fibers	159	131
Ginseng root	81 (a)	56
Glass		Class 1
Articles—		
Not cut, enameled, engraved, gilt, or painted	13 (b)	16 (a), 20 (b), (e)
Painted, enameled, engraved, gilt, or cut	13 (a)	16 (b), 20 (c)
Beads—		
Curtains of	16	20 (e)
Imitating amber	342 (b)	278
Loose, or in strings	16	20 (e)
In necklaces or other ornaments	340	276
Bottles—		
Common hollow glassware	12	15 (a)
Cigarette holders imitating amber	342 (b)	278 (b)
Cutters	46	193
Dry plates, enameled photographic	362	299
Graduates, engraved	13 (a)	20 (e)
Goblets	13 (a), (b)	16 (a), (b)
Hollow ware, ordinary	12	15 (a)
House decorations	13 (a), (b)	20 (b), (c)
Imitations of precious stones	26	14
Incandescent electric lamps	250 (a)	190 (a)
Insulators	248	190 (a)
Lamp:		
Chimneys	13 (c)	17
Globes	13 (b)	16
Mirrors	15	19
Paper	185	147
Paving slabs, cones, or prisms	14 (a)	18 (a)
Photographic dry plates	362	299
Plate	14	18 (c)
Enameled or engraved	14 (d)	18 (d)
Powdered or crushed	16 (b)	20 (d)
Roofing slabs, cones, or prisms	14 (a)	18 (a)
Spectacles	16 (a)	20 (a)
Sheets for windows (common)	14 (b)	18 (b)
Siphons for aerated water	12 (a)	15 (b)
Slides for magic lanterns	254	183
Statuettes, flower stands, etc	13 (a), (b)	20 (b), (c)
Stirring rods	16 (b)	20 (e)
Table service	13 (a), (b)	16 (a), (b)
Test tubes	16 (b)	20 (e)
Tinned (mirrors)	15	19
Toilet articles, urns	13 (a), (b)	20 (b), (c)
Watch crystals	228 (a)	184
Wash basins	16 (b), (c)	16 (a), (b)
Glasses:		
For clocks	239	184
Looking	15 (a), (b), (c)	19
For spectacles	16 (a)	20 (a)
Reading	16 (c)	20 (e)
Glauber's salt	94 (c)	72 (c)
Glazed cardboard:		
In sheets	189 (a)	148 (a), 149 (a)
Manufactures of	190 (b), (d)	148 (b), 149 (b)
Globe valves, not machinery. (According to material.)		
Gloves:		
Baseball and boxing	220	176 (b)
Cotton, knit	125 (c)	105 (c)
Kid skin		176 (a)
Leather, other	220	176 (b)
Linen, knit	152 (c)	125 (b)
Silk	173 (b)	146
Wool	165 (b)	141
Other. (According to material.)		

	1905. Par.	1909. Par.
Glucose	289 (a)	239
Glues	109	88
Glycerine	101, (b), (c)	82
For toilet purposes	105 (b)	85 (b)
Glycerophosphate, calcium, iron, or sodium	99	79
Goats, live	211	172
Goat skins:		
Curried	217 (b)	175 (b)
Shoes of	223	177 (b)
Goblets, glass	13 (a), (b)	16 (a), (b)
Goggles	16 (a)	20 (a)
Gold:		
Articles other than jewelry or plate	27 (d)	23 (d)
Broken-up jewelry or table services, bars, sheets, pieces dust, and scraps	372	316
Chloride or muriate of	96	76
Coins of national issues	372	319
Dust	372	316
Foil or leaf	27 (d)	23 (d)
Jewelry-plate and goldsmiths' wares:		
Not otherwise provided for	27 (a)	23 (a)
Set with precious stones or pearls	27 (b)	23 (b)
Set with doublets, imitation precious stones or pearls	27 (c)	23 (c)
Medals, badges, and cups as trophies or prizes	27	329
"Moss-fiber" (for dentists)	27 (d)	23 (d)
Ore	369	306
Pellets, for dentists' use		23 (d)
Plated:		
Articles other than jewelry	29 (b)	25 (b), (c)
Carriage and coffin fittings		25 (b)
Foil		25 (b)
Jewelry	29 (a)	25 (a)
Knives, forks, and spoons		25 (b)
Lamps		25 (b)
Picture frames		25 (b)
Saddlery hardware		25 (b)
In sheets	372	316
Solder, thread, and wire	27 (d)	23 (d)
Threads or spangles, contained in embroidery		Rule 9, Sec. 3
Watches	238	184
Unfinished parts for rings, earrings, and unfinished portions of jewelry	27 (d)	23 (d)
Golf balls	352 (b)	294
Golf sticks		294
Gombault metal. (*See* Copper.)		
Gomenol	99	79
Goose grease	101 (d), (e)	82
Gossypii oil	100 (d), (e)	82
Gouges	46	191
Government supplies	385	337
Graduates, engraved glass in	13 (a)	20 (e)
Grafters	46	191
Graham flour	277 (b)	216 (b)
Grain separators	245	191
Granite, common stone	2	2
Grape nuts	282	218
Graphite, and manufactures of	89	65
Graphophones, phonographs, records, and parts for	254	183
Gross weight defined		Rule 13
Gum, chewing		241
Gunpowder, prohibited except as provided		Sec. 4 (a)
Grass:		
Ginger, oil of	105 (a)	85 (a)
Shears	54 (c)	42 (a)
Seeds	302	224

	1905. Par.	1909. Par.
Grates, for furnaces, cast iron	31 (a)	26 (a)
Grease:		
Axle	8	22
Goose	101 (d), (e)	82
Graphite	89	65
Green soap, sapo viridis	104	84
Grindstones	2 (d)	3
Gross weight defined	Rule 17	Rule 13 (d)
Ground salt	94 (b)	72 (c)
Ground nut oil	100 (b)	81
Guajacol	99	79
Gualtheria oil	105 (a)	85 (a)
Guano	383	320
Guaracol	99	79
Guarana	81	55
Guayacum, extract of	99	79
Gulaman	109	88
Gum:		
Acacia, aloes, arabic, asafetida, benzoin, kino, sandarac, senegal, shellac, tragacanth, and other vegetable	78	54 (b)
Chewing	332	241
Colophony	77 (a)	54 (a)
Paper	187	148, 149
Gumabault metal. (*See* Copper.)		
Gumdrops	332	241
Gun:		
Cotton (pyroxylin, explosive)	111 (a)	89 (a)
Covers of leather	229	179
Powder. (*See* Sec. 4.)		
Explosive compounds, miners' fuses and caps	111 (a)	89 (a)
Other		89 (b)
Guns. (*See* Arms.)		
Gunny sacks	145	119
Gut, dried	233	180
Gutta-percha:		
Crude	77 (c)	290 (a)
Manufactures of	352	290
Gutters, iron	36	29 (b)
Gymnasium apparatus		294
Gypsum:		
Unwrought	3 (a)	6 (b), (c)
Wrought	4	7
Hacksaws	46	191
Haddock:		
Canned	317 (b)	212 (a)
Dried, in bulk	274 (b)	213 (b)
Fresh	274 (a)	213 (a)
Pickled or smoked, in bulk	274 (b)	213 (b)
Haematites		58
Hair:		
Animal, not further advanced than washed	161	311
Other, and manufactures of	164	137
Braids	164	137
Brushes. (According to material.)		
Clippers	54 (d)	42 (b)
Dyes	97, 99, 105 (b)	85 (b)
For violin bows, prepared	164	182
Human, manufactured or not	344	138
Manufactures of		Class VII
Mattresses	164	137
Pins, of common metals	52, 68	275
Other. (According to material.)		
Spun	163	167
Textiles	164	167
Tonic, perfumed	105 (b)	85 (b)

	1905. Par.	1909. Par.
Hair—Continued.		
Vegetable—		
Manufactured	204	167 (c)
Unmanufactured	203	167 (a)
Halter bits, saddlery hardware	49	40
Halters of leather	228 (c)	178 (b)
Hammers	46	191
Steam	257	191
Sledge	46	191
Hammocks:		
Of cotton		95
Of other vegetable fibers		118 (d)
Other. (According to material.)		
Hams:		
Canned or potted	315, 316	206
Deviled	315, 316	208
Smoked or cured, in bulk	270	204
Handkerchiefs. (According to material.)		
Making up defined, surtax for		Rule 11, Sec. 3
Handles:		
For tools and implements	194 (e)	191
For umbrellas. (According to material.)		
Hardware, saddlery, of wrought iron or steel	49 (a), (b)	40
Hard rubber manufactured in articles	352 (b)	290 (c)
Harika wares	191 (b)	154
Harmoniums	236	182
Harness:		
Draft, and parts of	228 (a)	178 (a)
Dressing	89	65
Finishings (*see also* Saddlery hardware)	49	40
Makers' wares, other	228 (c)	178 (b)
Other, and parts of		178 (b)
Harpoons	46	191
Harrows	245	191
Harvesting machinery	245	191
Hat:		
Bands, of sheepskin, finished	229	179
Boxes, of whatever material	228 (c)	285
Hatchets	46	191
Hats, and crowns for:		
Of paper		293
Of straw, chip, palm, grass, rattan, etc	355	296
Of other materials	356	297
Hat strings, manufactured of silk	174	146
Hay (forage)	303	225
Hayforks	46	191
Hazel, essence	105 (a)	85 (a)
Hazeline	99	79
Headings, hoops, bungs, staves, and shooks (coopers' wares)	194 (b)	158
Headwear, not specially mentioned		298
Hectogram, abbreviation for		Sec. 5
Hectoliter, abbreviation for		Sec. 5
Hedeoma, oil	99	85 (a)
Hedoral, carbolic disinfectant	97	75
Hedge shears	54 (c)	42 (a)
Heelball, shoemakers'	103	83 (c)
Helenin	99	79
Hellebori, extract	99	79
Hemlock oil	99	85 (a)
Hemp:		
Carpeting	155	127
Cinches	159	131
Cords, cordage, and rope makers' wares	144, 146	118
Corset laces	158	130
Export duties on		354
Fishing nets	144	118 (a)
Galloons	157	129
Hackled	136	310

	1905. Par.	1909. Par.
Hemp—Continued.		
Hammocks	144	118 (d)
Jerseys, undershirts, drawers, stockings, and socks	152 (b)	125 (a)
Knitted goods, other	152	125 (b)
Machinery and apparatus for preparing	245	191
Manufactures of	136, 160	Class VI
Plushes	151	124
Raw	136	310
Raw, for export	398	355
Ribbons	157	129
Rope	146	118
Rugs		127
Saddle girths	159	131
Shoe laces	158	130
Skin	136	167 (a)
Tape	157	129 (a)
Tapestry	156	128
Textiles	147, 148, 149, 150	Class VI, Group 2
Thread	144	118
Trimmings	157	129
Tulles	153	126
Twines, rope yarn, and cord	144, 146	118
Velvet, velveteens, and plushes	151	124
Yarn	139, 141	117, 118
Herba centauri	81	55
Herbs which are drugs	81	55
Herbs, mixed or ground, for culinary purposes	296 (b)	252 (b)
Herion, and salt thereof	96	76
Herring:		
Canned or potted	317	212 (a)
Fresh	274 (a)	213 (a)
In paste	317	212 (c)
Pickled, salted, or smoked, in bulk	274 (b)	213 (b)
Hexactinellida (sponge)		282
Hides, skins, and leathers	214–219	175, 317
Raw, green, or dry, but not tanned		317
Hinges:		
Cast iron	31 (c), 32, 33	26, 27
Wrought iron or steel	58, 59	45
Copper or brass	69 (a), (b)	48
Historical books, imported in good faith for use and by order of any society established solely for philosophical or educational or literary purposes	390 (a)	348
Hoes	46	191
Hogs, live	209	170
Hogsheads, tuns, pipes, casks, and similar receptacles	363	159 (a)
Wooden parts of	194 (b), (c)	158
When reexported, when free	391	Sec. 23
Hoisting apparatus and machinery	245	191
Cranes, hand or power	247	191
Holders:		
Of imported merchandise		Rule 13, Sec. 3
Plate (photographic)		299
Holdings (packing), when free		355
Hollow ware:		
Ceramic	19 to 21	11
Crystal, or glass imitating crystal	13, 16	16, 20
Enameled wrought iron	59	45
Glass, common	12	15
Other. (According to material.)		
Homatropin, sulphate	96	76
Hydrobron	96	76
Hones and whetstones, of all kinds	1 (d)	3
Honey	337	238
Hooks:		
Crochet, of common metals	53, 68 (c)	275
Weeding	46	191
Steel, fish	54 (d)	42 (a)

	1905. Par.	1909. Par.
Hooks and eyes, of common metals	52, 69	275
Hoop iron	36 (a), (c)	29 (b)
Hoops:		
Of wood, for casks, etc	194 (b)	158 (b)
Of wrought iron or steel	35 (b)	29 (b)
Bungs, headings, shooks, and staves		158
Hops	281	318
Horn:		
Animal waste	234	181 (a)
Combs	339 (a)	278 (b)
Unwrought	342 (a)	278 (a)
Wrought	342 (b)	278 (b)
Horse brushes. (According to material.)		
Horse clippers	54 (d)	42 (b)
Horsehair, not further advanced than washed		311
Brushes	164	137
Strings, prepared for violin bows	164	182
Textiles, and other manufactures of	164	137
Horseradish:		
Dried	328	250 (a)
Oil of	99	85 (a)
Prepared for table use	328	250 (b), (c)
Horses	205 (a)	168, 332, 341, 347
Horseshoes, iron or steel	58	45
Hose, of whatever material		291
Carts	265 (a)	194, 198
Hosiery. (According to material.)		
Hot-air engines and motors	243	191
House decorations:		
Of bisque, porcelain, clay, stoneware, and faience	23	11 (f)
Of glass	13	20 (b), (c)
Other. (According to material.)		
Household furniture of immigrants	393	340
Huller, rice	245	191
Human hair, manufactured or not	344	138
Hunting knives		42 (b)
Hurbo, Indian spice	296	252 (b)
Hydraulic:		
Cranes and columns	247	191
Engines and motors	243	191
Hydrastine, and salt thereof	96	76
Hydrochinone or hydroquinone	97	75
Hydrochloric acid	91 (a)	68 (a)
Hydrogen dioxide, or peroxide	97	75
Hydrometers		300
Hydrous, wool fat	101 (a), (b)	82
Hydroxide of potassium and of sodium	93	70
Hyloplate blackboards	190	148, 149
Hymnals and hymns		327
Hyoscine or Hyoscyamine	96	76
Hypnone	99	79
Hypodermic syringes, surgical instruments	54 (e)	193
Hypophosphate of iron, lime, lime sirup, and potassium	99	79
Hyposulphate of lead	94 (h)	72 (c)
Ice	376	324
Ice-cream freezers	257 (b)	191
Ice-making machinery	245	191
Ichthyol	99	79
Illumination, mineral oils for	9	313
Imitations:		
Of butter	336	272
Of celluloid, amber, coral, bone, meerschaum, horn, mother-of-pearl, ivory, tortoise shell, jet, and whalebone	342	278
Of lard	272	205
Of patent leather shoes	222	177 (b)

	1905. Par.	1909. Par.
Imitations—Continued.		
Of precious or semiprecious stones or pearls	26	14
Red lead, dry	84 (a)	59 (a)
Immigrants, household furniture, etc., of, when free	393	340
Implements of wrought iron or steel	46	191, 193
Importations:		
Defined		Sec. 2
Prohibited		Sec. 4
Imported materials, drawback on	Sec. 23	Sec. 22
Incandescent lamps, electric	250 (a)	190 (a)
Incense		85 (b)
Incubators. (According to material.)		
Indecent, obscene, or subversive of public order; books, printed or written matter, and objects, prohibited		Sec. 4 (b)
Indelible pencils	85 (c)	63
Indelible marking ink	85	62 (b)
Index cards	190 (a)	148, 149
Indian:		
Anise oil	105 (a)	85 (a)
Corn, oil of	100 (b)	81
Ghee	336	272
India-rubber combs	339 (a)	290 (c)
Indigo, natural or artificial	86 (c)	64 (c)
Induction batteries, medical	54 (e)	190 (b)
Inductors	248	190 (a)
Indurated pulp or fiber	365	154
Infants' foods		219
Ingots:		
Aluminum, nickel	71 (a)	306
Copper, alloys of	61	46
Copper, pure		306
Iron, cast or wrought	30, 34	306
Lead, zinc, and other metals not specially mentioned, alloys of	73 (a)	52 (a)
Lead, zinc, and other metals not specifically mentioned, pure	73 (a)	306
Tin, alloys of	72 (a)	51 (a)
Pure		306
Ink:		
Eradicator	97	75
Indelible, and other marking	85	62 (b)
Mimeograph	85	62 (b)
Pads	85	185
Printing and lithographing	85 (a)	62 (a)
Stands. (According to material.)		
Writing and drawing	85 (b)	62 (b)
Inorganic:		
Acids	91	68
Salts	94	72
Insalus water	312 (c)	265
Insect powder:		
Chemical	97	75
Vegetable (Dalmatian)	81	55
Insects, dried, for use in medicine	82	57
Insects, live		172
Insignia, corps devices. (According to material.)		
Instruments:		Class XII
Dental and surgical, of all kinds	54 (e)	193
Musical	237	182
Scientific, when free	390	340, 348
Other		193, 300
Insular products:		
Reimported	Sec. 19	349
For export	Sec. 13	Sec. 13
Insulated copper wire	65	47 (c)
Insulating materials, tapes, and compounds used exclusively for electrical purposes	248	190 (a)

	1905. Par.	1909. Par.
Insulators, glass and porcelain	248	190 (a)
Integuments of animals		180
Internal-revenue tax, imposition of, in addition to taxes imposed by this act		24
Intestines:		
Dried	233	180
In strings for musical instruments	233	182
Salted or in brine	269	203
Invoice, currency of		Sec. 16
Invoice forms, printed paper	179	149 (b)
Invoices:		
Consular	Sec. 22	Sec. 18
Frauds or intended frauds in, to be reported by American consular and customs officers to the insular collector of customs		Sec. 19
Requirements for		Secs. 16, 17, 18
Iodide of:		
Ammonia, arsenic, iron, strontium, and zinc	99	79
Potassium	97	75
Iodine	90 (b)	67
Iodoform	99	79
Ipecacuanha root	81	55
Iris root	81	55
Iridin	97	75
Iron:		
Carbonate of	94 (h)	72 (c)
Lactated	99	79
Citrate of	95 (b)	73
Iron and ammonium	99	79
Cocodylate hypophosphite, hypo and glycerophosphate, iodide, lactate, phosphate, potassic tartrate, and other pharmaceutical salts of	99	79
Oxide of (colors)	84 (c)	58, 59 (d)
Perchloride, solid, or solution of	97	75
Pure metallic, so-called reduced iron	99	79
Sulphate of	94 (c)	72 (c)
Iron, cast (if malleable, *see* Wrought iron)		Class III, Group 3
Articles not coated or ornamented with another metal or porcelain, neither polished nor turned	31 (a), (b), (c)	26 (a), (b)
Articles of all kinds, either polished or turned, enameled, bronze gilt, tinned, or coated; or with ornaments, borders, or parts of other metals (gold or silver excepted), or combined with glass or ceramic ware	32, 33	27
Bars and beams	31 (a)	26 (a)
Boxes, lubricating, for railway trucks and carriages	31 (b)	26 (b)
Chairs, for railways	31 (b)	26 (b)
Columns	31 (a)	26 (a)
Cuttings and filings, fit only for resmelting	74	306
Grates for furnaces	31 (a)	26 (a)
Lamps of	32, 33	27
Plates	31 (a)	26 (a)
Pipes	31 (a)	26 (a)
Fittings for	31, 32, 33	26 (b), 27
Pigs	30	306
Wastes and shavings, fit only for resmelting	74	306
Iron or steel, wrought		Class III, Group 3
Anchors	42	307
Anvils	42	36
Articles not specially mentioned	58, 59	45
Axles—		
For railways and tramways	38 (a)	31 (a)
For vehicles	38 (b)	31 (b)

	1905. Par.	1909. Par.
Iron or steel, wrought—Continued.		
Bamboo steel in bars	35 (b)	28 (c)
Barbed wire (fencing)	45	34 (a)
Barrels for firearms	55 (a), (b)	43
Bars of—		
Crucible steel	35 (c)	28 (d)
Wrought iron or steel	35 (b)	28 (c)
Beams, wrought iron or steel	35 (b)	28, 32
Bolts	47	37
Brads	50 (a), (b)	41
Buckles	50 (a), (b)	41
Buttons	345 (a)	280 (b)
Cables	45	34 (a)
Cast, in pieces in the rough	37 (a), (b)	30
Chairs of, polished	59	45
Railway		28 (a), (b)
Chains	42	35
Clasp nails	48	38
Cold rolled, corrugated, or galvanized sheets	36 (c)	29 (b)
Crochet hooks	53	275
Cranks	38 (b)	30, 31, 191
Cutlery	54	42
Dental instruments	54 (e)	193
Fencing (barbed wire)	45	34 (a)
Firearms and detached parts for	55, 56	43
Fish plates	38 (a)	28 (b)
Fishhooks	54 (d)	42 (a)
Furniture springs	45	45
Gauze, wire	44 (a), (b)	34 (d)
Hairpins	53	275
Hooks and eyes	52	275
Hoops	35 (b)	29 (b)
Hoop iron and fledges	36 (a)	29 (b)
Horseshoes	58	45
Ingots, or "tochos"	34	306
Instruments, surgical or dental	54 (e)	193
Lubricating boxes	38 (a)	31 (a)
Mooring buoys	42	45 (a)
Nails	48	38
Needles (except surgical)	51	275
Surgical		193
Netting	45	34 (b)
Nuts	47	36
Pens	51	275
Perforated sheets	36 (c)	29 (b)
Pieces, large, composed of bars, or bars and sheets fastened together or not (structural iron)	41	32
Pins, common and safety	52	275
Pipes	39 (a), (b)	33
Fittings for	58, 59	45
Pistols	55 (c)	43
Plates	42	29 (a)
Pocket cutlery	54 (b)	42 (b)
Polished sheets	36 (c)	29 (b)
Rails	35 (a)	28 (a)
Revolvers, and detached parts for	55 (c)	43
Razors	54 (b)	42 (b)
Rivets	47	37
Rods	35 (b), (c)	28 (c), (d)
Saddler's hardware	49 (a), (b)	40
Safes	58, 59	45
Scissors	54 (a), (b), (d)	42 (a), (b)
Screws	47	39
Sheets, rolled	36 (a), (b), (c)	29 (a), (b)
Side arms (not fire), and parts for	54 (b)	42 (b)
Sleepers	38 (a)	28 (a), (b)
Spirit levels	46	191

	1905. Par.	1909. Par.
Iron or steel, wrought—Continued.		
Springs—		
For railways and tramways	38 (a)	31 (a)
For vehicles	38 (b)	31 (b)
Furniture	45	45
Structural steel, cut to measure	41	32
Surgeons' operating tables	59	45
Instruments		193
Switches, rails, and tongues	42, 35 (a)	28 (a), (b)
Tacks	48	39
Tires	35 (b)	28 (c)
Tinned sheets, terne and tin plate	36 (b)	29 (c)
Manufactures of	57	44
Tools and implements	46	191, 193
Trunks	58, 59	285
Umbrella frames	59	45, 295 (d)
Washers	47	37
Watch chains, adornments	340	276
Wheels	38 (a), (b)	31 (a), (b)
Wire—		
Galvanized or not	40, (a), (b), (c)	34
Gauze	44 (a), (b)	34 (d)
Netting	45	34 (b)
Irrigation pumps	257	191
Isinglass, gulaman, gelatin, and manufactures thereof	109	88
Ivory:		
Black	89	59 (c), (d)
Combs	339 (b)	277 (b)
Compositions imitating	342	278
Fans	338	274
Unwrought	341 (a)	277 (a)
Wrought	341 (b)	277 (b)
Jack screws, lifting jacks, hoisting apparatus	245	191
Jade		13
Jams, fruit	322 (b)	234
Japalac (varnish)	88	60
Japanese:		
Lanterns, paper	190 (d)	149 (b)
Napkins, paper	190 (d)	148, 149
Saki (wine)	310	262, 263
Soy	328	253
Toyo	328	253
Jardinieres:		
Of ceramic wares		11 (f)
Other. (According to material.)		
Jasmine oil	105 (a)	85 (a)
Jasper	1	1
Jelly, fruit	332	234
Jerked beef	269	204
Jerseys. (According to material.)		
Jet:		
Compositions imitating	342	278
Unwrought	341 (a)	277 (a)
Wrought	341 (b)	277 (b)
Jewelry:		
Broken up, of gold, silver, and platinum	372	316
Gold platinum, or alloys thereof, not otherwise provided for	27 (a)	23 (a)
Set with pearls or precious stones	27 (b)	23 (b)
Set with doublets or imitation precious stones or pearls	27 (c)	23 (c)
Gold plated	29 (a)	25 (a)
Silver—		
Not set with pearls or precious stones or imitation precious stones or imitation pearls	28 (a)	24 (a)
Set with pearls or precious stones	28 (b)	24 (b)
Set with imitation pearls or imitation precious stones	28 (c)	24 (c)
Plated	29 (a)	25 (a)

	1905. Par.	1909. Par.
Jewelry—Continued.		
Unfinished parts for rings and earrings, and similar unfinished portions of—		
Gold	27 (d)	23 (d)
Silver	28 (d)	24 (d)
Gold or silver plated	29 (b)	25 (c)
Jewels (*see* Precious stones)	24	13
Used, imported by passengers in their baggage	386	338, 340
Jinrikshas	261	197
Jiri, Indian spices	296	252 (b)
Jodelite (unrefined coal tar)	7	22
Jonquil oil	105 (a)	85 (a)
Joss:		
Money	190 (d)	149
Sticks	105 (b)	85 (b)
Juice of fruit, unfermented	313	265
Other		266
Juniper:		
Oil, essential	99	85 (a)
Tar	99	79
Jurisdiction, appellate and original. (*See* Act of Feb. 20, 1905.)		
Jute		Class VI
Carpeting	155	127
Cinches	159	131
Cordage and rope-makers' wares	146 (a), (b)	118
Corset laces	158	130
Fibers, raw	138	310
Galloons	157	129
Gunny bags	145	119
Knitted goods	152	125
Laces and tulles	154	126
Laces for corsets and shoes	158	130
Manufactures of	136 to 160	Class VI
Plushes, velvets, velveteens, and pile fabrics	151	124
Raw	138	310
Ribbons	157	129
Ribbons or bands for the manufacture of cinches and saddle girths	159 (a)	132
Rope	146	118
Saddle girths	159	131
Shoe laces	158	130
Tape	157	129 (a)
Textiles	147, 148, 149, 150	Class VI, Group 2
Textiles called tapestry	156	128
Threads, twines, cords, and yarns, netted hammocks, fishing nets, and similar manufactured articles	144	118
Trimmings	157	129
Tulles	153	126
Waterproof or caoutchouc stuffs on textiles of	160	133
Yarns	140, 141	117, 121
Kakamonos of straw	204 (a)	193 (c)
Kal, carbonic, puris	97	75
Kalium, ferric tartaric	99	79
Kananga face powder, and water	105 (b)	85 (b)
Kangaroo tendons:		
Dried	82	180
Aseptic, for surgical use	99	80
Kangaroos	211	172
Kaolin	3 (b)	6 (b), (c)
Karlsbad salts	99	79
Kekume oil	100 (b)	81
Kettles, cast-iron	31 (a), 31 (c)	26 (b), 27
Khaki blanco for shoes	89	65
Kids	211	172

	1905. Par.	1909. Par.
Kid skin:		
Curried	217 (c)	175 (b), (c)
Gloves	220	176 (a)
Shoes of	223	177 (b)
Kieselguhr (earth)	3 (b)	6 (b), (c)
Kilogram equals 2.2046 pounds avoirdupois	Sec. 9	Sec. 8
Abbreviation for		Sec. 5
Kinetoscope and parts, appurtenances, and accessories for.		183
Kino gum	78	54 (b)
Kitchen:		
Knives	54 (a)	42 (a)
Utensils of stoneware	19 (a)	11 (b), (c)
Kits, film		299
Knife switches, electrical	248	190 (a)
Knitted goods. (According to material.)		
Admixtures of materials in		Rule 6, Sec. 3
Knives:		
Bread, kitchen, plumbers', painters', saddlers', butchers', shoemakers', and cheese	54 (a)	42 (a)
Corn and hemp	46	191
Hunting		42 (b)
Pocket	54 (b)	42 (b)
Pruning and budding	54 (c)	42 (a)
Sheath		42 (b)
Table—		
Wood or iron handles	54 (a)	42 (a)
Other handles, common	54 (d)	42 (b)
Of silver	28 (a), (d)	24 (a), (d)
Of silver plate	29 (b)	25 (b)
Other cutlery	54 (d)	42 (b)
Kola:		
Astier	99	79
Extract	99	79
Nut	81	55
Komel	312 (c)	265
Kukui oil	100 (b)	81
Kukum (Indian vegetable product)	81	55
Kummel	308 (c)	260
Labels:		
Plain		148 (b)
Printed	179	149 (b)
Lithographed	183	149 (b)
Lace paper	190 (d)	149 (b)
Laces. (According to material.)		
Admixtures of materials in		Rule 6, Sec. 3
Shoe. (According to material.)		
Lactate:		
Iron	99	79
Of calcium	99	79
Lactopeptin	99	79
Lactophenin	99	79
Lactophosphate calcii	99	79
Lactocarium	99	79
Ladano, gum resin	78	54 (b)
Lag bolts	47	37
Lambs	211	172
Lambskin:		
Curried	217 (c)	175 (b), (c)
Shoes	223	177 (b)
Lamp:		
Black	89	59 (c), (d)
Chimneys, glass	13 (c)	17
Globes, glass	13 (b)	16 (a), (b)
Wicks—		
Cotton	130	110
Vegetable pith (timsim)	366	167 (a)

	1905. Par.	1909. Par.
Lamps:		
Arc	248	190 (a)
Bicycle	252	196
Of brass	69 (a), (b)	48
Of glass	13	16
Glass chimneys for	13 (c)	17
Incandescent	250 (a)	190 (a)
Wicks, cotton for	130	110
Other. (According to material.)		
Lanolin (wool fat)	101 (a), (b)	82
Lanoline, perfumed for toilet use	105 (b)	85 (b)
Lanterns, magic, parts and accessories for		183
Lanterns, paper	190 (d)	149 (b)
Other. (According to material.)		
Lap robes. (According to material.)		
Lacquered canvas shoes, imitating patent leather	222	177 (b)
Lard, and imitations of	271, 272	205
Lard oil	101 (d), (e)	82
Lasts, common wood	195	160
Lathes	257 (b)	191
Laths, common wood	192 (a)	155 (b)
Latticework, wood	194 (d)	160, 161, 162
Laughing gas	97	75
Launches	267	200
Laurel:		
Essence (oil of)	99	85 (a)
Leaves	81	55
Lava, and manufactures of		5
Lavandula spica, oil of	99	85 (a)
Lavender flowers, oil of	105 (a)	85 (a)
Lawn mowers	257 (b)	191
Lead:		
Acetate of (sugar of lead)	95 (a)	73
Carbonate and oxide of	84	59 (a)
Lead, and alloys of:		
Bars	73 (b)	52 (a)
Bullets		52 (b)
In lumps or ingots, pure	73 (a)	306
Alloys of		52 (a)
In nickeled or bronze gilt articles	73 (c)	52 (c)
In articles not nickeled or bronze gilt	73 (f)	52 (b)
Pipes	73 (b)	52 (a)
Sheets	73 (b)	52 (a)
Shot and bullets	73 (b)	52 (b)
Solder, in bars	73 (b)	52 (a)
Traps, plain, for sanitary construction		52 (a)
Type	73 (f)	52 (a)
Wire	73 (b)	52 (a)
Lead, red and white	84 (a), (b)	59 (a), (b)
Lead pencils	85 (c)	63
Leaf, gold	27 (d)	23 (d)
Leather:		
Belting for machinery	229 (a)	192
Boots and shoe findings		175 (a), (b), (c)
Calfskin, curried	217 (b)	175 (b), (c)
Chamois	219	175 (c)
Gloves	220	176
Hat boxes	228 (c)	285
Hides and skins	214, 215, 216	174, 175
Pillows, covered with	229	179 (b)
Saddlery and harness makers' wares	228	178
Shawl straps	229	285
Sheepskins, curried (basils)	217 (a)	175 (a)
Shoes of—		
Calfskin	223	177 (b)
Canvas lacquered, imitating patent leather	222	177 (b)
Cow and horsehide	221	177 (a)

	1905. Par.	1909. Par.
Leather—Continued.		
Shoes of—Continued.		
Goatskin	223	177 (b)
Kid	223	177 (b)
Lambskin	223	177 (b)
Sheepskin	221, 223	177 (a)
Other manufactures of	229	179
Trunks, valises, traveling bags, and similar receptacles for personal effects	228 (c)	285
Leaves, as drugs, such as buchu, erysimum, laurel, sage, thyme, rosemary, and senna	81	55
Sage or thyme, ground for culinary purposes	296	252 (b)
Leaves, artificial, and parts of		289
Lecithine	99	79
Tabloids	98	79
Ledger paper	179	148, 149
Leeches	365	172
Lees, wine		72
Lemon:		
Oil	105 (a)	85 (a)
Salts, effervescent	99	79
Lemon grass oil	105 (a)	85 (a)
Lenses:		
For cameras	361, 362	299
For spectacles or eyeglasses	16 (a)	20 (a)
Other	16 (c)	20 (e)
Leopards	211	174
Letter:		
Balance scales	242	189, 149 (b)
Paper	179	148, 149
Press copy book	187	151
Library paste	109	88
Lichees:		
Canned	322 (b)	233
Dried	286	232
Fresh	374	231
Lichens	81	55
Licopodium or lycopodium	81	55
Licorice:		
Extract of	78	79
Root	81	55
Lifeboats	267	200
Life buoys		307
Life preservers		307
Lifting jacks	245	191
Ligatures, catgut, silk, and the like, for surgical use, aseptic	99	80
Lighters, cigars, electric		190 (b)
Lighters, paper	190 (d)	148 (d)
Lighters (boat)	267	200
Lightning arresters	248	190 (a)
Lights, developing		299
Lilac oil	105 (a)	85 (a)
Lily:		
Flowers, dried (Chinese)	288	228
Root flour	282	218
Nuts	366	236
Limbs and members, artificial		279
Limburger cheese	334 (b)	270
Lime:		
Chloride of (calcium hypochlorite)	94 (e)	72 (b)
Hydraulic	3 (a)	6 (a)
Phosphate and superphosphates of	94 (d)	72 (a)
Stone	2	2
Linden flowers	81	55
Linen		Class VI
Cinches	159	131

	1905. Par.	1909. Par.
Linen—Continued.		
Gloves	152 (c)	125 (b)
Knitted goods	152	125
Plushes, velvets, pile fabrics	151	124
Saddle girths	159	131
Shoe and corset laces	158	130
Socks and stockings	152 (c)	125 (a)
Textiles		Class VI, Group 2
Trimmings	157	129
Tulles and laces	153	126
Liniments	99	79
Lini oil	100 (b)	81
Linoleum	349 (d)	284
Linseed:		
Crushed, in meal or in cake	81	53 (b)
Whole	76	53 (a)
Oil	100 (b)	81
Lions	211	172
Liquors	308 (c)	260
Liquors, adulterated, prohibited		Sec. 4 (e)
Alcoholic	308	258, 259, 260
Malt	312 (a), (b)	264
Vinous	309, 311	261, 262, 263
Listerine	99	79
Liter (equivalent to 1.0567 quarts, wine measure)	Sec. 9	Sec. 8
Liter, gauge and proof, for tariff purposes, defined		Class XIII, Group 6
Litharge, color	84 (c)	59 (c), (d)
Lithium, carbonic	97	75
Lithographic:		
Inks	85 (a)	62 (a)
Presses	257 (b)	191
Stones	1	1
Lithopgraphs	183	149
For advertising, when free	381	326
Litmus, color	85	59 (c), (d)
Litmus, paper	187	149
Live animals	205, 211	168-173
Loaded dice (prohibited)	Sec. 6	Sec. 4 (c)
Locomotives and tenders	246	191
Logs:		
Fine wood	193 (a)	156 (a)
Ordinary wood	192 (a)	155 (a)
Logs, ships' (instruments)	257 (a)	300
Logwood extract	87 (a)	64 (b)
Loofah sponges	365	282
Looking glasses	15	19
Lottery tickets; advertisements of, or lists of drawings, prohibited		Sec. 4 (f)
Lubricating:		
Boxes—		
Of cast iron	31 (b)	26 (b)
Of wrought iron or steel	38 (a)	31 (a)
Oils—		
Mixed, crude	8	22, 313
Refined	9	313
Axle greases of all kinds	8	22
Lucca oil	304	81
Lucky paper	187	148, 149
Lumber	192, 193	155, 156
Lupulin	81	55
Lychees:		
Dried	286	232
Fresh	374	231
Canned	320	233
Lycopodium	81	52
Lye, caustic	93	70

	1905. Par.	1909. Par.
Lysol	97	75
Lysolum	97	75
Macaroni	284	222
Maccasar, oil of	105 (a)	85 (a)
Mace:		
Ground	297 (b)	247 (b)
Unground	297 (a)	247 (a)
Oil of	105 (a)	85 (a)
Machetes	46	191
Machine needles, sewing	51	275
Machinery and apparatus		Class XII, Group 2
Agricultural	245	191
Boilers	244	191
Compressed-air engines and motors	243	191
Cranes, hand or power	247	191
Derricks	245	191
Detached parts of machines are dutiable under the corresponding paragraphs under which the complete machine is assessed.		
Drill grinder, twisted	257 (b)	191
Electric, of all kinds		190
Engines, of all kinds	243	191
For dredging, hoisting, or pile driving	245	191
For extracting oil from cocoanuts	245	191
Gasoline motors	243	191
Hand pumps	257	191
Hemp stripping	245	191
Hot-air motors	243	191
Hullers, cleaners, threshers, rice	245	191
Hydraulic cranes	247	191
Ice-making	245	191
Jackscrews, hoisting	245	191
Locomotives	246	191
Meters—		
Electrical, of all kinds	248	190 (a)
Other		184, 191
Motors—		
Hydraulic, steam, petroleum, gasoline, and hot or compressed air	243	191
Electrical, all kinds	250	190 (a)
Pile-driving	245	191
Pumps, hand or power	257	191
Refrigerating	245	191
Rice-hulling	245	191
Road-making	245	191
Sawmill	245	191
Stamp mills	257 (b)	191
Steam boilers of all kinds	244	191
Steam plows	245	191
Steam pumps	257	191
Sugar mills	245	191 (a)
Tenders to locomotives	246	191 (a)
Turbine engines	243	191
Turntables	247	191
Typewriters	253	185
Weighing	242	189
Windlasses	245	191
Windmills	257 (b)	191
Wood working	257	191
Machines. (*See also* Machinery.)		
Adding	255	185
Aerial and parts for		198
Automatic slot, if not prohibited	256	183, 188
For gambling, prohibited	Sec. 6	Sec. 4
Boring	257 (b)	191
Cash registers	255	186

	1905. Par.	1909. Par.
Machines—Continued.		
Cigarette making	257 (b)	191
Corking	257 (b)	191
Cotton gin	245	191
Duplicating		185
For drying tobacco	257 (b)	191
Hammers, steam	257 (b)	191
Ice-cream freezers	257 (b)	191
Kinetoscopes	254	183
Manifolding		185
Phonographs	254	183
Planing	257 (b)	191
Sewing	251	187
Shears	257 (b)	191
Washing	257 (b)	191
Water meters	257 (a), (b)	191
Writing		185
Mackerel:		
Canned or potted	317 (b)	212 (a)
Fresh	274 (a)	213 (a)
Salted, smoked, or pickled, in bulk	74 (b)	213 (b)
Mackintoshes. (According to material.)		
Madder	86 (b)	64 (a), (b)
Magazines	382 (b)	327
Magic lanterns and parts therefor	254	183
Magnesium, metallic, in ribbons	73 (f)	52 (b)
Magnesium:		
Calcined oxide	99	75
Carbonate	94 (c)	72 (c)
Chloride	94 (h)	72 (c)
Citrate—		
Effervescent	99	79
Other	95 (b)	73
Glycerophosphate	99	79
Metallic, in powder or ribbons	73 (f)	52 (b)
Nitrate	94 (h)	72 (c)
Phosphate	94 (h)	72 (c)
Salicylate	99	79
Sulphate	94 (c)	72 (c)
Magnets, horseshoe	46	191
Magnifying glasses	16 (c)	20 (e)
Maize	278	217
Oil of	100 (b)	81
Making up defined, surtax for		Rule 11, Sec. 3
Malleable cast iron. (Dutiable as wrought iron.)		
Mallets	195, 196	191
Polo		294
Malt	280	318
Beverages	312	264
Extracts, pharmaceutical	99	79
Whisky	308 (a)	260
Roasted (a coffee substitute)	282	218
Malted milk	282	219
Manganese:		
Black oxide	83	58
Borate	99	79
Glycerophosphate	99	79
Peptonized	99	79
Pepotonized	99	79
Manganesit (putty)	84 (b)	59 (b)
Mangan putty	84 (b)	59 (b)
Manifolding machines and parts for		185
Manila paper	178	148, 149
Manna	78	54 (b)
Mannit	99	79
Mantillas. (According to material.)		
Mantels, Welsbach	365	5
Manufactures of the Philippine Islands, reimported		349

	1905. Par.	1909. Par.
Manures, natural	383	320
Manuscripts, free		328
Maple sirup	337	238
Maps	182	153
Maraschino cherries	323	235
Maravilosa essence	99	79
Marble	1	1
Dust	3 (b)	1 (a)
In rough	1 (a)	1 (a)
Other articles of	1 (d)	1 (c)
Plates	1 (b)	1 (b)
Sculptures	1 (c)	1 (c)
Slabs	1 (b)	1 (b)
Steps	1 (b)	1 (b)
Marbles (toys)	353	293
Mares	205 (b)	168, 332, 347
Marine engines	243	191
Marjoram oil	99	85 (a)
Marked playing cards (prohibited)	Sec. 6	Sec. 4 (c)
Market value, defined		Rule 13 (a), Sec. 3
Marking ink	85	62 (b)
Marmalade	322 (b)	234
Masks for baseball or fencing of whatever material		294
Masks, face		293
Massey oil	105 (a)	85 (a)
Mastic	78	54 (b)
Matches of all kinds	351	90
Materials:		
Component, defined		Rule 12, Sec. 3
Insulating	248	190 (a)
Not otherwise provided for	366	303
Mathematical appliances and apparatus not otherwise provided for		300
Matricaria chamomilla (German chamomile)	81	55
Mats. (According to material.)		
Matte, copper, free		306
Mattocks	46	191
Mattolein	97	75
Mattresses, for beds. (According to material.)		
Maypole soap	87 (b)	64 (c)
Maximum rate of duty on importations		Sec. 9
Measuring tapes:		
Steel	46	191
Other. (According to material.)		
Meat:		
Canned	315, 316	206, 207, 208
Extracts		210
Fresh	376	202
Juices		210
Salted or in brine	269	203
Smoked or cured	270	204
Soup tablets		210
Mechanical music boxes	237	182, 183
Medals, as trinkets or ornaments	27, 28, 340	23, 24, 25, 276
As trophies or prizes	27, 28, 340	329
Other. (According to material.)		
Medical induction batteries	54 (e)	190 (b)
Medicated:		
Cotton	99	80
Soap	104	84
Medicines, adulterated or deleterious, prohibited		Sec. 4 (e)
Medicines, patent or proprietary	99	78
Other		79
Meerschaum:		
Unwrought	341 (a)	277 (a)
Wrought	341 (b)	277 (b)

	1905. Par.	1909. Par.
Melaleuca flaviflora oil	99	85 (a)
Mellisa oil	105 (a)	85 (a)
Mellots metal. (*See* Zinc.)		
Menthæ piperitæ oil	105 (a)	85 (a)
Menthæ viridis oil (oil of spearmint)	99	85 (a)
Menthol	99	79
Menthol cones	99	79
Merchandise, not otherwise provided for	365	303
Mercerized cotton yarns	116	93
Mercury	70	49
Ammoniacal (white precipitate)	97	75
Bijodido (bi-iodide)	99	79
Chloride	94 (h)	72 (c)
Cyanide	94 (h)	72 (c)
Ointment	99	79
Oxide	97	75
Oxinate	97	75
Pills (blue mass)	98	79
Powdered mass	99	79
Merluza guisada, in cans	318	212 (c)
Metal:		
Bell, free		306
Muntz		306
Threads, in textiles	Rule 11	Rule 10
Or spangles, contained in embroidery		Rule 9, Sec. 3
Wastes, common, fit only for resmelting	74	306
Metallic threads, textiles of		Rule 10, Sec.3
Metals, not otherwise provided for, and alloys thereof	73	52
Meter, equivalent in inches (39.37 inches)	Sec. 9	Sec. 8
Meters:		
Electric, of all kinds	248	190 (a)
Water	257	191
Methyl:		
Acetate	97	75
Alcohol	307	257
Salicylas, oil	105 (a)	85 (a)
Methylal	99	79
Methylene blue	87 (b)	64 (c), 79
Methylene violet (medicinal), or pyoktanin	99	79
Metilal	97	75
Metol	97	75
Metrical system	Sec. 9	Sec. 8
Metronomes		182
Mexican lignaloes oil	105 (a)	85 (a)
Miaouli oil	99	85 (a)
Mica and manufactures thereof	2	5
Microscopes and slides for	365	300
Microtomes		300
Migranin	99	79
Milks and creams:		
Compounded with other substances (except sugar)		268
Condensed, concentrated, or evaporated	320	267
Fresh	378	267
Malted	282	219
Powder		268
Sugar of	99	79
Tablets		268
Millboards of asbestos	2 (e)	4
Millefleurs, extract for making perfumes	105 (a)	85 (a)
Millet:		
Flour	279 (b)	217 (b)
In grain	279 (a)	217 (a)
Mills of all kinds	245, 257 (b)	191
Millstones	2 (d)	3
Mimeograph ink	85	62 (b)

	1905. Par.	1909. Par.
Mimeographs, parts and accessories		185
Mince-meat	315, 316	208
Mineral oils:		
Crude	8	22
Refined, for illumination	9	313
For lubrication or solvents		313
Other refined	10	313
Mineral:		
Ores	11, 369	306
Pitch	7	22
Tar	7	22
Waters	312 (c)	265
Wax, in candles		83 (b)
Wrought in other articles	103	83 (c)
Unwrought	102	83 (a)
Mineralogy specimens for public museums, schools, academies, and scientific corporations	389	343
Miners' fuses and caps	111 (a)	89 (a)
Mint:		
Ground	296 (b)	252 (b)
Unground	81	55
Mirrors of all kinds	15, 28	17
Misbranded articles, prohibited		Sec. 4 (e)
Mixture of materials in articles not enumerated		Rule 12, Sec. 3
Models, small, for public museums, schools, academies, and scientific corporations	389	343
Other		314
Molasses	337	238
Moldings of wood, gilt	197	162
Money:		
Joss, so called	190 (d)	149
Of national issues	372	319
Mongolian pheasants	268	173, 201
Mongos (dried beans)	287	226
Monkeys	211	172
Moorings (buoys)	42	45
Mops, of cotton		96
Morphine	96	77
Mortars. (According to material.)		
Mortisers	257 (b)	191
Mortising machinery	257 (b)	191
Moss:		
Artificial		289
Live, in natural state	368	305
Dried, in natural state		167 (a)
Used for drugs	81	55
Moss fiber gold, for dentistry	27 (d)	23 (d)
Moth balls	97	75
Mother-of-pearl:		
Buttons	345 (c)	280 (a)
Compositions imitating	342	278
Shell, export duties		361 (a)
Unwrought	341 (a)	277 (a)
Wrought	341 (b)	277 (b)
Motor cycles and detached parts for		196
Motors:		
Electric	250	190 (a)
Other	243	191
Mounted birds or animals	232	286, 287
Mouth organs, toy	353	293
Mowing machines	245	191
Mucilage	109	88
Mulberry paper	187	148, 149
Mules	206	168, 333
Muntz metal		306

	1905. Par.	1909. Par.
Muria puama:		
Extract	99	79
Wood	81	55
Muriate of:		
Gold, silver, and platinum	96	76
Tin	94 (h)	72 (c)
Muriatic acid	91 (a)	68 (a)
Music:		
Boxes	237	182, 183
In raised print, used exclusively by the blind	390 (b)	327
Printed or lithographed sheet	180 (a)	149
Musical instruments	195, 197, 233, 235, 236, 237, 353	182, 183
Parts of, appurtenances and accessories for		182
Musk	105 (a)	85 (b)
Mustard:		
Dressing	328	253
Ground	300 (c)	250 (c)
In paste	300 (c)	250 (c)
Oil—		
Black	99	81
Volatile	99	85 (a)
Plaster	99	79
Seed	300 (a)	250 (a)
Mutton (*see* Meats, canned)	315, 316	206
Myrbane oil	97	75, 260
Myrciae oil	99	85 (a)
Myristicae oil, essential	105 (a)	85 (a)
Myrrh	81	55
Oil of	99	85 (a)
Myrtle oil	105 (a)	85 (a)
Nails:		
Of copper	68 (a), (b)	48
Of iron	48	38
Of zinc	73 (e)	52 (b)
Naphtha	10	313
Naphthalin	97	75
Naphthaline balls	97	75
Naphthol	99	79
Naphthol benzoin	99	79
Napkins. (According to material.)		
Making up, defined, surtax for		Rule 11, Sec. 3
Nasturtium oil	105 (a)	85 (a)
National issue coins and currency, free		319
Natrium. (*See* Sodium.)		
Neatsfoot oil	101 (d), (e)	82
Neckties. (According to material.)		
Needles:		
Of bone	342 (b)	278 (b)
Of common metals	53, 68 (c)	275
Of ivory	341 (b)	277 (b)
Phonograph	254	183
Sewing	51	275
Sewing machine	51	275
Surgical	54 (e)	193
Neroli oil	105 (a)	85 (a)
Nets. (According to material.)		
Netted and knitted stuffs, admixtures of materials in		Rule 6, Sec. 3
Netting, iron wire	45	34 (b)
Net weight defined	Rule 18	Rule 13
Newspapers, when free	382 (b)	327
Old, imported for wrapping paper	178	149 (a)
Nickel:		
Ammonium sulphate	94 (h)	72 (c)
Carbonate of	94 (h)	72 (c)
Sulphate of	94 (h)	72 (c)

	1905. Par.	1909. Par.
Nickel and alloys of:		
In bars, sheets, pipes, and wires	71 (b)	50 (a)
In lumps and ingots, alloys	71 (a)	50 (a)
Pure		306
In other articles	71 (c)	50 (b)
Nigrosine	87 (b)	64 (c)
Nippers (pliers)	46	191
Nipples, rubber	352 (d)	290 (b)
Nitrate of:		
Copper	94 (h)	72 (c)
Potassium	94 (d)	72 (a)
Silver	94 (h)	72 (c)
Silver in pencils for cauterizing	99	79
Sodium	94 (d)	72 (a)
Strontium	94 (h)	72 (c)
Uranium	99	79
Nitric acid	91 (a)	68 (a)
Nitroglycerin	111 (a)	89 (a)
Note paper	179	148, 149
Novels	180	152
Number of threads in textiles	Rule 1	Rule 1, Sec. 3
Nursing bottles, glass	16	15 (a), 20 (e)
Nut galls	81	55
Nutmeg oil, essential	105 (a)	85 (a)
Nutmegs:		
Ground	296 (b)	248 (c)
Husked	298 (b)	248 (b)
Unhusked	298 (a)	248 (a)
Nuts, edible	329, 365	236
Cocoanuts	76	53 (a)
Conserved or crystallized	331	236
For drugs	81	55
Of copper	68 (a), (b)	48
Of iron	47	37
Products		236
Nux vomica	81	55
Tincture and medical preparations of	99	79
Oakum	365	308
Oars of wood	195	160
Oatmeal, prepared for table use	282	218
Oats in:		
Grain	278 (a)	217 (a)
Meal or flour	278 (b)	217 (b)
Obscene, indecent, or subversive of public order, books, printed, or written matter, objects, prohibited		Sec. 3 (b)
Ochers, natural colors	83	58, 59 (d)
Odometers and parts therefor		184
Officers and employees of the United States and insular governments to be considered as "settlers"		340
Oils:		
Aleuritis tribola (Kekume oil, Gelgaum walnut, Kukui oil	100 (b)	81
Allspice (Ol. pimentae)	99	85 (a)
Almond, expressed	99	81
Amber (Ol. Succine)	99	85 (a)
American wormseed (Ol. Chenepodii)	99	85 (a)
Animal	101	82
Anise (Ol. Anisi)	105 (a)	85 (a)
Apricots	105 (a)	85 (a)
Arachidis	100 (b)	81
Arachis (ground nut oil)	100 (b)	81
Asafetida	99	85 (a)
Asarum	99	85 (a)
Balm	105 (a)	85 (a)
Banana, artificial	97	85 (a), 260
Bay (Ol. Myrcias)	105 (a)	85 (a)
Betula (*see* Birch)	105 (a)	85 (a)

	1905. Par.	1909. Par.
Oils—Continued.		
Ben	99, 100 (b)	81
Bengoin	105 (a)	85 (a)
Bergamot (Ol. Bergamotte)	105 (a)	85 (a)
Birch	105 (a)	85 (a)
Bitter almond (Ol. Amygdale amarae)	105 (a)	85 (a)
Black mustard	99	81
Volatile		85 (a)
Black pepper	99	81
Volatile		85 (a)
Blesemi	100 (b)	81
Cade (Ol. Cadinum)	99	85 (a)
Cajuput (Ol. Cajuputi)	100 (b)	85 (a)
Calamus (sweet flag)	105 (a)	85 (a)
Camphor	99	85 (a)
Canada fleabane (Erigontis)	99	85 (a)
Caraway (Ol. Cari)	99	85 (a)
Carob	99	85 (a)
Cassia (*see* Cinnamon)	105 (a)	85 (a)
Castor	100 (b)	81
Cedar Wood (yellow)	99	85 (a)
Celery	99	85 (a)
Ceylon cinnamon (Ol. Cinn. Zeylanci)	105 (a)	85 (a)
Chamomile (Ol. Anthemidis	99	85 (a)
Chenopodium	99	85 (a)
Cinnamon (Ol. Cinnamoni)	105 (a)	85 (a)
Citronella	105 (a)	85 (a)
Cloves (Ol. Caryophyli)	105 (a)	85 (a)
Cocoanut	100 (a)	81
Cod liver	99, 101	82
Prepared as pharmaceutical products	99	79
Cognac	105 (a)	85 (a)
Copaiba (Ol. Copaibae)	99	85 (a)
Coriander (Ol. Coriandri)	99	85 (a)
Cotton seed (Gossypii seminis)	100 (b)	81
Croton (Ol. Tiglii)	99	81
Cubeb (Ol. Cubebae)	99	85 (a)
Cumin	105 (a)	85 (a)
Dill (Ol. Anethi)	105 (a)	85 (a)
Ergot	99	81
Erigeron (*see* Fleabane)	99	85 (a)
Essential	105 (a)	85 (a)
Eucalyptus (Ol. Eucalypti)	99	85 (a)
Euphorbia	99	85 (a)
Fennel (Ol. Foeniculi)	105 (a)	85 (a)
Flaxseed	100 (b)	81
Fleabane (Ol. Erigerontis)	99	85 (a)
Foeniculi	105 (a)	85 (a)
Fruit, artificial	308 (c), 97	75, 260
Gaultheria	105 (a)	85 (a)
Gelgaum	100 (b)	81
Geranium	105 (a)	85 (a)
Gin	105 (a)	85 (a)
Ginger	99	85 (a)
Ginger grass	105 (a)	85 (a)
Gossipii (cotton seed)	105 (a)	81
Hazel	105 (a)	81
Hedeoma (Ol. Hedeomae)	99	85 (a)
Hemlock (spruce oil)	99	85 (a)
Horseradish	99	85 (a)
Illicum religiosum (Shikimi: same as Indian anise)	105 (a)	85 (a)
Indian corn	100 (b)	81
Jasmine	105 (a)	85 (a)
Jonquil	105 (a)	85 (a)
Juniper oil (Ol. Juniperi)	99	85 (a)
Juniper tar	99	79

	1905. Par.	1909. Par.
Oils—Continued.		
Lard oil	101 (d), (e)	82
Laurel	99	85 (a)
Lavender flower	105 (a)	85 (a)
Lemon (Ol. Lemonis)	105 (a)	85 (a)
Lemon grass (Ol. Andropogon citrati)	105 (a)	85 (a)
Linseed (Ol. Lini)	100 (b)	81
Lilac	105 (a)	85 (a)
Lillies	105 (a)	85 (a)
Lucca	304	81
Mace	105 (a)	85 (a)
Maccasar	105 (a)	85 (a)
Maize	100 (b)	81
Marjoram	99	85 (a)
Massey (*see* Cinnamon)	105 (a)	85 (a)
Matricaria Chamomilla	99	85 (a)
Melaleuca flaviflore (Miaouli)	99	85 (a)
Mellisa	105 (a)	85 (a)
Mexican lignaloes	105 (a)	85 (a)
Mignonette	105 (a)	85 (a)
Mineral	9, 10	22, 313
Mirbane	97	75, 260
Mustard, volatile (Ol. Sinapis volatile)	99	85 (a)
Myrcia (*see* Oil of bay)	105 (a)	85 (a)
Myrrh	99	85 (a)
Myrtle	105 (a)	85 (a)
Nasturtium	105 (a)	85 (a)
Neat's-foot	101 (d), (e)	82
Neroli	105 (a)	85 (a)
Nutmeg	105 (a)	85 (a)
Olive	304	81
Orange	105 (a)	85 (a)
Orange berry	105 (a)	85 (a)
Orange flowers (Ol. Aurantii florum)	105 (a)	85 (a)
Orange leaf	105 (a)	85 (a)
Orange peel (Ol. Aurantii corticis)	105 (a)	85 (a)
Origanum (oil of thyme)	105 (a)	85 (a)
Orris root	105 (a)	85 (a)
Palm	100 (a)	81
Palma rosa	105 (a)	85 (a)
Partridge berry (*see* Wintergreen)	105 (a)	85 (a)
Patchouli	105 (a)	85 (a)
Peach kernels	105 (a)	85 (a)
Pennyroyal	99	85 (a)
Peppermint (Ol. Menthae piperitae)	105 (a)	85 (a)
Petit grain citronnier	105 (a)	85 (a)
Phosphorus (Ol. Phosphoratum)	99	79
Pimenta (*see* Allspice)	99	85 (a)
Pine (Ol. Pini)	105 (a)	85 (a)
Recini	100 (b)	81
Red cedar	105 (a)	85 (a)
Rhodium	105 (a)	85 (a)
Rose (Ol. Rosae; attar of roses)	105 (a)	85 (a)
Rose geranium	105 (a)	85 (a)
Rosemary (Ol. Rosmarini)	105 (a)	85 (a)
Rue	105 (a)	85 (a)
Sanitas	97	75
Santal, or sandalwood	99	85 (a)
Sassafras	105 (a)	85 (a)
Savine	99	85 (a)
Sesame	100 (b)	81
Sesamum	100 (b)	81
Shikima	105 (a)	85 (a)
Solvent		22
Spearmint	105 (a)	85 (a)
Sperm	101 (d), (e)	82

	1905. Par.	1909. Par.
Oils—Continued.		
Spike	99	85 (a)
Spruce	99	85 (a)
Star aniseed	105 (a)	85 (a)
Succini	99	85 (a)
Sweet birch	105 (a)	85 (a)
Sweet flag	105 (a)	85 (a)
Sweet hay	105 (a)	85 (a)
Tansy	99	85 (a)
Tar (Ol. Picis liquidae)	99	85 (a)
Tar, unrefined	7	22
Teaberry	105 (a)	85 (a)
Teeloil (*see* Sesamum oil)	100 (b)	81
Terebinthinae	77 (b)	61
Theobroma	290 (b)	245 (b)
Thyme	105 (a)	85 (a)
Tiglii	99	81
Track	9	22
Tungtree	100 (b)	81
Turpentine	77 (b)	61
Valerian	99	85 (a)
Vegetable, fixed	100	81
Verbena	105 (a)	85 (a)
Vetiver essential	105 (a)	85 (a)
Violet	105 (a)	85 (a)
Volatile (*see* Essential)		85 (a)
Volatile sinapis	99	85 (a)
Walnut	100 (b)	81
Wax (Ol. Cerae)	99	82
Whisky	105 (a)	85 (a)
White cedar	105 (a)	85 (a)
White mustard	99	85 (a)
Wine	105 (a)	85 (a)
Wintergreen	105 (a)	85 (a)
Wood	99	81
Wormwood (Ol. Absinthi)	99	85 (a)
Oilcloth:		
In the piece	349	284 (a)
Made up into articles	349 (d)	284 (b)
Oil-extracting machinery	245	191
Oiled silk	174	145
Oilstones, whetstones, and hones of all kinds	1	3
Ointments	99	79
Oleaginous seeds	76	53 (a)
Oleic acid	92 (b)	69 (b)
Olein	101 (c), (e)	82
Oleographs	183	149
Oleomargarine	336	272
Olive oil	304	81
Olives:		
Fresh	374	231
Pickled—		
In bulk		233 (a)
In retail packages		233 (b)
Amnius gatherum		303
Onions:		
Canned	320	229
Fresh	375	315
Pickled	321	230
Onion-skin paper	179	148, 149
Onyx:		
In the rough	1 (a)	1 (a)
In slabs, plates, or steps	1 (b)	1 (b)
Beads, on strings in ornaments	340	276
Sculptures	1 (c)	1 (c)
Other articles	1 (d)	1 (c)

	1905. Par.	1909. Par.
Opals (*see* Precious stones)		
Openers, can	24	13
Opera glasses. (According to material.)	46	191
Opium, in whatever form		
Prohibited, except as provided		77
Opium pipes, prohibited		Sec. 4 (g)
Optical appliances and apparatus, not otherwise provided for		Sec. 4 (h)
Orange:		300
Berry, oil of	105 (a)	85 (a)
Essence, artificial	105 (a)	85 (a)
Flowers, oil of	105 (a)	85 (a)
Fruit—		
Conserved or crystallized		235
Dried	286	232
Fresh	374	231
Preserved	322	233
Leaf, oil of	105 (a)	85 (a)
Peel (dried)	81	55
Oil of	105 (a)	85 (a)
Water (not perfumery)	99	79
Orchilla extract	87 (a)	64 (b)
Ores	11, 369	306
Scoriae, from smelting of	75	306
Orexina, tannate	99	79
Organic:		
Acids	92	69
Salts	95	73
Salts, acid or double	97	75
Organs:		
Cabinet	236	182
Household effects of settlers coming to the Philippine Islands and returning residents thereof, free	393	340, 346
Pipe, for churches and societies		330
Toy mouth	353	293
Other		182
Origanum oil	105 (a)	85 (a)
Original jurisdiction in matters arising under act of February 20, 1905, how conferred		Sec. 26
Ornaments of common materials	340	276
Orphol	99	79
Orris-root oil	105 (a)	85 (a)
Orthoform	99	79
Osiers:		
Manufactured	204	167 (b), (c)
Unmanufactured	203	167 (a)
Ostrich feathers	230	287
Ostriches	212	173
Ownership of imported merchandise		Sec. 15
Oxalate of:		
Iron	95 (a)	73
Potassium	95 (a)	73
Oxalates	95 (a)	73
Oxalic acid	92 (a)	69 (b)
Oxen	208 (a)	169 (a), 332, 333, 341, 347
Ox gall, powdered	99	79
Oxide of:		
Antimony	99	79
Caustic and barilla alkalies	93	70
Cobalt	97	75
Copper	94 (e)	72 (c)
Iron	84 (c)	58 (c)
Lead	84 (a)	59 (a)
Manganese	83	58
Mercury	97	75

	1905. Par.	1909. Par.
Oxide of—Continued.		
Nickel	97	75
Potassium	93	70
Sodium	83	70
Strontia	97	75
Tin	97	75
Uranium	99	79
Zinc (color)	84 (c)	59 (c)
Oxinate of mercury	97	75
Oxyhydrates (*see* Caustic alkalies)	93	70
Oxygen gas	97	75
Oxylithe	97	75
Oysters:		
Preserved	317 (b)	212 (b)
Fresh, in tins	275	214
Salted, dried, or pickled, in bulk		214
Shells of		281
Package, retail, defined		Rule 13 (e), Sec. 3
Packages and packing of imported merchandise		Rule 13, Sec. 3
Packages:		
Containing merchandise according to different weight or weight and ad valorem, how treated		Rule 13 (j), Sec. 3
Of uniform or similar character, weight, or quantity, and of the contents to be ascertained and rules for estimating purposes		Rule 13 (k), Sec. 3
Packing of imported merchandise	Rule 16, 20	Rule 13, Sec. 3
Asbestos	1 (d)	4
Cost of, should be included in dutiable value		Rule 13 (a)
For free-entry goods	Rule 19	Rule 13 (g)
Paper	178	148, 149
Rubber, for machinery or pistons	352 (a)	290 (a)
Salt for packing hams (*see* note par. 204)	94 (a), (b)	72 (c)
Unusual		Rule 13 (h), (i), Sec. 3
Usual		Rule 13 (f), (g), (h), Sec. 3
Immediate		Rule 13, Sec. 3
Packfong metal. (*See* Copper alloys.)		
Packs, film		299
Pack thread of hemp	144, 146	118
Pads, ink or stamp	85	185
Paeonia seeds	81	55
Pain killer	99	79
Paint brushes, hair	164	137
Painted designs	182	153, 325
Painters' knives	54 (a)	42 (a)
Paintings:		
Domestic, reimported, when free	Sec. 19 (a)	349
Of actual persons	380	325
Offensive to morality, prohibited	Sec. 6	Sec. 4
When free	380	325, 336, 343
Works of art	380	325, 336, 343
Other	182	153
Paints (*see* colors):		
Bituminous	85 (a)	59 (b)
Common, natural (dry)	83	58
Other	84, 85	59 (c), (d)
White or red lead	84	59 (a), (d)
Palm:		
Leaf fans	338	274
Manufactured	204	167 (c)
Unmanufactured	203	167 (a)
Oil of	100 (a)	81
Palma rosa oil	105 (a)	85 (a)
Palmitic acid	92 (b)	69 (b)
Palm oil	100 (a)	81

	1905. Par.	1909. Par.
Pamphlets:		
For advertising, when free	381	326
Obscene or indecent, prohibited	Sec. 6	Sec. 4
Other	180	149, 152
Pancreatin	99	79
Panoramas for public entertainment, imported temporarily (bond taken for reexportation)	392	341
Pantanberge	99	79
Papain (payotin)	99	79
Papeles azoados	99	79
Paper:		
Albumen	187 (a)	149
Bags	178	148 (b), 149 (b)
Baryta coated	187	149
Basic, photographic, for albumenizing	187	148, 149
Bibulous	187	148, 149
Blotting	186	148, 149
Bond	179	148, 149
Books—		
Blank, printed or not	181, 181 (a)	151
Letterpress copying	187	151
Printed	180	152
Boxes	190	148 (b), 149 (b)
Canes		293
Carbon	187 (c)	149
Carborundum		147
Cardboard	189	148, 149
Cigarette	188	150
Coated with tar for roofing	348	147
Confetti and serpentines	190 (d)	148 (b)
Copying	187	148
Cover	187	148, 149
Drawing	187	148, 149
Embossed		149
Emery	185	147
Engraved		149
Envelopes	179	148 (b)
Etched		149
Filter	187	148
Fly, sticky or chemical	97	75
Gelatin coated	187	149
Gilt	187	149
Glass	185	147
Gum	187	149
Hats		293
Lace	190 (d)	149
Lanterns	190 (d)	149 (b)
Leaves for artificial flowers	350	289
Ledger	179	148, 149
Letter	179	148
Letterpress copying books	187	151
Lithographed		149
Lucky	187	148, 149
Manila	178	148, 149
Manufactures of	178, 198	Class IX
Napkins	190 (d)	148 (b), 149 (b)
Note	179	148
Old newspapers used for wrapping	178	149
Onion skin	179	148, 149
Otherwise elaborated		149
Parchment	187	148, 149
Patterns	190 (d)	148 (b), 149 (b)
Photographic—		
Plain basic	187 (b)	149
Sensitized	187 (b)	149
Pottery	187	148, 149

	1905. Par.	1909. Par.
Paper—Continued.		
Prepared or coated with tar for roofs	348	147
Printed		149
Printing	177	147
Pulp for	176	312
Punk	187	148
Record	179	148, 149
Roofing		147
Ruled		149
Sand	185	147
Sensitized	187 (b)	149
Serpentine and confetti	187	148 (b)
Sheathing		147
Singhalese	187	149
Stereotype	187	148, 149
Stock, free		312
Straw	178	148
Straws, manufactured in	190 (d)	149 (b)
Surface coated	187	149
Tissue	187	148, 149
Toilet	178	148
Tracing	187	148, 149
Typewriting	179	148, 149
Wall	184	149
Wrapping	178	148, 149
Writing	179	148
Papier-mache	191	154
Paracotoin	99	79
Paraffin:		
In candles	103	83 (b)
Unwrought	102	83 (a)
Wrought in other articles	103	83 (c)
Paraldehyde	97	75
Parasols	354	295
Sticks for	343	167 (a), 295 (d)
Frames for	59	45, 295 (d)
Parchment	219	175 (c)
Paper	187	148, 149
Paris green	84 (c)	59 (c)
Parrots	212	173
Partridge-berry oil	105 (a)	85 (a)
Partridges	268	173, 201
Passengers' baggage, when free	386	338
Pasta pectoral	99	79
Paste:		
For sharpening cutlery	97	75
For soup	284	222
Tooth	104	85 (b)
Library	109	58
Pasteboard, strawboard, cardboard, or pulp board:		
Boxes	190	148 (b), 149 (b)
Card mounts for photographs	190	148 (b), 149 (b)
In sheets	189	148, 149
Manufactures of	190	148 (b), 149 (b)
Pastels	182	153, 325, 343
Pastilles	99	79
Patadeones, making up defined, surtax for		Rule 11, Sec. 3
Patchouli oil	105 (a)	85 (a)
Pate de foi gras	315, 316	208
Patent leather	218	175 (c)
Boots and shoes of	222, 225, 226	177 (b)
Shoes, canvas, imitation of	222	177 (b)
Patent medicines and drugs	99	78
Defined		Sec. 6
Patterns, paper	190 (d)	148 (b), 149 (b)

	1905. Par.	1909. Par.
Paving:		
Blocks of asphalt	7	22
Of stone (rough)	2 (a)	2 (a)
Slabs, cones, and prisms of glass for	14 (a)	18 (a)
Of stone for	2 (c)	2 (b)
Crushed stone for	2 (b)	2 (b)
Payment of duties		Sec. 7
Peaches:		
Dried	286	232
Fresh	374	231
Preserved	322 (b)	233
In cordials or spirits	323	235
Peach-kernel oil	105 (a)	85 (a)
Pea flour	287 (c)	226 (c)
Peanut oil	100 (b)	81
Peanuts	329	236
Conserved or crystallized	331	236
Pearl barley	282	218
Pearl, mother of	341	277
In buttons	345 (c)	280 (a)
Unwrought	341 (a)	277 (a)
Wrought	341 (b)	277 (b)
Pearl oyster shells, crude	366	281
Pearls and seed pearls	25	13
Imitations of	26	14
Pears:		
Fresh	374	231
Preserved	322 (b)	233
In cordials or spirits	323	235
Peas:		
Canned	320	229
Dried—		
In bulk	287 (a)	226 (a)
In small packages	287 (b)	226 (b)
Fresh	375	227
Pedometers and parts thereof		184
Pelletierine	96	76
Pelts (fur skins)	213	174
Pencils:		
Camel's hair	164	137
Copper sulphate in, for cauterizing	99	79
Lead, colored, charcoal, and indelible	85 (c)	63
Slate	2 (e)	2 (c)
Silver nitrate in, for cauterizing	99	79
Pen drawings	182	153, 325
Penholders. (According to material.)		
Penny royal oil	99	85 (a)
Pens:		
Fountain and parts and points for		292
Of common metals	51, 68 (c)	275
Other. (According to material.)		
Reservoir and parts and points for		292
Pepper:		
Ground	299 (b)	249 (b)
Whole	299 (a)	249 (a)
Peppermint oil	105 (a)	85 (a)
Pepper, oil, black	99	81
Volatile		85 (a)
Peppers:		
Fresh	375	227
Pickled	321 (a), (b)	230
Preserved		229
Peppers, pod, dried:		
Ground		249 (b)
Whole		249 (a)
Pepsin	99	79
Pepsine, elixir	99	79

	1905. Par.	1909. Par.
Peptone	99	79
Perambulators	261	198
Perchloride of iron, solid or solution of	97	75
Perfumery	105	85
Periodicals, public	382 (b)	327
Permanganate of potassium	97	75
Perouin	96	76
Peroxide of:		
Hydrogen	97	75
Manganese (so-called English iron black)	83	58
Sodium	97	75
Personal effects, when free	386, 393	338, 340, 346
Of settlers		340
Of tourists		338, 339
Of travelers		338, 339
Persulphate of sodium	94 (h)	72 (c)
Peru, balsam	99	79
Petit grain citronnier oil	105 (a)	85 (a)
Petrolatum (vaseline)	10	313
Petroleum:		
Crude	8	313
Refined	9	313
Engines	243	191
Ether, chemically pure	97	75
Motors	243	191
Pewter. (*See* Zinc and alloys.)		
Pharmaceutical products not otherwise provided for	99	79
Defined		Sec. 6
Pharmacœpia or national formulary		Sec. 6
Pharmacy, substances employed in		Class IV
Philippine products, reimported		349
Philosophical and scientific apparatus, when free	390	348
Phonodoscope	365	300
Phonographs and graphophones, and detached parts for	254	183
Phosphate of:		
Iron (scales)	99	79
Lime	94 (d)	72 (a)
Sodium, granulated	97	75
Phosphide of zinc	99	79
Phosphoratum:		
Oil	99	79
Zinc	99	79
Phosphoric acid	91 (c)	68 (c)
Phosphorus	90 (b)	67
Phosphorous oil	99	79
Photo-engravings	182	149, 153, 325
Photographic:		
Albums, of paper	190 (d)	149, 153
Apparatus and equipment		299
Cameras	358, 359, 360	299
Card mounts	190	148, 149
Chemicals—		
Bromide of potassium	97	75
Chloride of—		
Gold	96	76
Silver	96	76
Euquinone	97	75
Hydroquinone	97	75
Hyposulphate of soda	94 (e)	72 (c)
Iodide of potassium	97	75
Metol	97	75
Nitrate of silver	94 (h)	72 (c)
Potassium chlorplatinite	97	75
Protargol	97	75
Sulphite of soda	94 (h)	72 (c)

	1905. Par.	1909. Par.
Photographic—Continued.		
Dry plates	362	299
Films	362	299
Flashlight powders, magnesium	73 (f)	52 (b)
Lenses	361, 362	299
Negatives	362	299
Papers	187	148, 149
Pictures	182	149, 153, 325
Plate holders	362	299
Tripods	362	299
Photographs of actual persons	380	325
Other	182	148, 149
Pianolas		182
Pianos and stools for	235	182
Household effects, when free	393	340, 346
Pickaxes	46	191
Picks	46	191
Picrotoxin	99	79
Picture-projecting devices, parts, appurtenances, and accessories for		183
Pictures:		
When free	393	325, 336, 343
Obscene or indecent (prohibited)	Sec. 6	Sec. 4
Of actual persons	380	325
Works of art	380	325, 336, 343
Other	182	153
Pigeons	212, 268	173, 201
Clay, for targets	19	11 (c)
Pig iron	30	306
Pigments		Class IV
Pigs, sucking	210	171
Pile fabrics. (According to material.)		
Admixture of materials in		Rule 6, Sec. 3
Pillow shams. (According to material.)		
Pills:		
Chinese	98	78
Medicinal (except quinine)	98	78, 79
Quinine	384	321
Pilocarpine	96	76
Pimental oil	99	79
Pini oil	105 (a)	85 (a)
Pins:		
Of common metals	52, 68 (c)	275
Other. (According to material.)		
Pipe organs for churches and societies	195, 196, 197	330
Other		182
Piperin	99	79
Pipes:		
Aluminum	71 (b)	50 (a)
Bowls for opium (prohibited)	23	Sec. 4
Cast-iron	31 (a)	26 (a)
Clay	17 (c), (d)	9
Copper	67	46
Fittings for—		
Of cast iron	31 (c), 32, 33	26 (b), 27
Of copper	69 (a), (b), (c)	48
Of wrought iron	58, 59	45
Lead	73 (b)	52 (a)
Nickel	71 (b)	50 (a)
Stove	36 (c)	29 (b)
Tin	72 (b)	51 (a)
Wooden receptacles for liquors	363	159 (a)
Wrought iron and steel	39 (a), (b)	33
Zinc	73 (b)	52 (a)
Pipes, opium, prohibited		Sec. 4 (h)
Piques	122, 166	101
Pistils, artificial flowers	350	289
Pistols, and parts for	55 (c)	43

	1905. Par.	1909. Par.
Pitch:		
Burgundy	77 (a)	54 (a)
Felt, covered with, for roofing	348	283
Mineral	7	22
Paper, covered with, for roofing	348	147
Vegetable	77 (a)	54 (a)
Pitchers, glass	13	16
Pith, vegetable	366	167 (a)
Planes	46	191
Planing machinery	257 (b)	191
Planters, corn	245	191
Plants, live	367	305
Plaster of Paris	3 (a)	6 (b), (c)
Plasters, medicated	99	79
Plate glass	14	18 (c)
Plate holders and frames for cameras	362	299
Plates:		
Cast iron	31 (a)	26 (a)
Photographic, dry	362	299
Steel, fish	38 (a)	31 (a)
Wrought iron	42	29 (a)
Platinum:		
In broken-up jewelry or table services, bars, sheets, dust, and scraps	372	316
Chloride	96	76
Jewelry	27	23 (a)
Other manufactures of	27	23 (d)
Playing cards, marked (prohibited)	Sec. 6	Sec. 4
Other	353	293
Pliers	46	191
Plows	245	191
Plumbago	89	65
Plumbers' knives	54 (a)	42 (a)
Plum pudding	325	221
Plushes. (According to material.)		
Admixtures of materials in		Rule 6, Sec. 3
Pneumatic:		
Pumps	257	191
Tires for—		
Automobiles	352 (d)	195
Bicycles	252	196
Pocketbooks. (According to material.)		
Pocket cutlery	54 (b)	42 (b)
Podophyllom	99	79
Pod peppers, dried:		
Ground		249 (b)
Whole		249 (a)
Poker chips. (According to material.)		
Police, messenger, and fire-alarm apparatus, electric	248	190 (a)
Polish, shoe	89	65
Poligalae	99	79
Polo mallets		294
Pomades	105 (b)	85 (b)
Pongee silk	174	145
Pool:		
Balls		164
Tables, parts, and appurtenances for		164
Poppy heads, dried	81	55
Porcelain wares	21, 22, 23	11
Buttons	345 (a)	280 (b)
Insulators	248	190 (a)
Pork:		
Canned or potted	315, 316	206
Fresh	376	202
Salted or in brine	269	203
Smoked or cured	270	204
Porous plaster	99	79

	1905. Par.	1909. Par.
Portable engines	245, 246	191
Portieres. (According to material.)		
Portland cement	3 (a)	6 (a)
Postage stamps	183 (a)	328
Postal cards, pictorial	179	149 (b), 153
Posters, advertising, when free	381	326
Potash (caustic alkalies)	93	70
Salts of. (*See* Potassium.)		
Potassium:		
Acetate	95 (b)	73
Bicarbonate of	94 (h)	72 (c)
Bichromate of	94 (h)	72 (c)
Bitartrate (cream of tartar)	97	74
Bromide of	97	75
Carbonate of	94 (h)	72 (c)
Chlorate of	94 (f)	72 (c)
Chloride of	94 (c)	72 (a)
Chlorplatinite	97	75
Citrate of	95 (b)	73
Cyanide of	97	75
Ferrocyanide	97	75
Glycerophosphate of	99	79
Hydroxide of	93	70
Hypophosphate of	99	79
Iodide of	97	75
Nitrate of	94 (d)	72 (a)
Nitrite of	94 (h)	72 (c)
Oxalate of	95 (a)	73
Oxides of	93	70
Permanganate of	97	75
Prussiate	97	75
Sulphate of	94 (e)	72 (a)
Sulphite of	94 (h)	72 (c)
Sulphuret	94 (h)	72 (c)
Tartrate	95 (b)	73
Potatoes, Irish, free		315
Pots, flower:		
Of common clay and earthenware, plain	19 (c)	11 (b)
Ornamental, of faience, fine clay, porcelain, stoneware, or bisque	23	11 (f)
Other. (According to material.)		
Pottery (*see* Clay), faience, porcelain	19, 20, 21, 22, 23	11
Pottery paper	187	148, 149
Poultices		79
Poultry, live	212	173
Other	268	201
Powder:		
Bronze	69 (a)	48
Egg		269
Emery	3 (b)	6 (b), (c)
Flashlight	73 (f)	52 (b)
Gun and miners' (explosives)	111	89
Prohibited		Sec. 4 (a)
Insect, vegetable (dalmatian)	81	55
Insect, chemical	97	75
Milk		268
Puffs—		
Of feathers	231 (a)	288 (b)
Of wool	166	141
Sachet	105 (b)	85 (b)
Sienna in	83	58
Talcum, natural	3 (b)	6 (b), (c)
For toilet purposes	105 (b)	85 (b)
Thoriae in	99	79
For toilet use	105 (b)	85 (b)
Tooth	105 (b)	85 (b)

	1905. Par.	1909. Par.
Powders:		
Baking	97	75
Explosive—		
For mining	111 (a)	89 (a)
Other	111 (b)	89 (b)
Seidlitz	99	79
Soap	104	84
Pozzuolano earth	3 (b)	6 (b), (c)
Precious stones:		
Cut, or uncut, unset	24, 379	13
Imitations of	26	14
Precipitated chalk	3 (a)	6 (c)
Preservers, life, free		307
Presses, printing, all kinds	257 (b)	191
Primers for firearms	346	89 (b)
Printed:		
Blank books	181 (a)	151
Matter for advertising, when free	381	326
Music, or lithographed sheet	180 (a)	149
Other printed matter	180	152
Printing:		
Ink	85 (a)	62 (a)
Paper	177	147
Presses	257 (b)	191
Prisms, of glass, for paving		18 (a)
Prizes, when free		329
Products, domestic, imported	Sec. 18	349
Products, edible, not otherwise provided for:		
Crude		273 (a)
Other		273 (b)
Prohibited importations	Sec. 6	Sec. 4
Projecting devices, parts and appurtenances therefor, for enlarging pictures	254	183
Proof liter for tariff purposes, defined		Class XIII, Group 6
Propellers for vessels	257	307
Propylamine	99	79
Proprietary defined		Sec 6
Proprietary medicines	99	78
Protalgol	97	75
Pruning knives and shears	54 (c)	42 (a)
Prussiate of potassium	97	75
Publications, magazines, and periodicals:		
Free	382	327
Offensive to morality	Sec. 6 (2)	Sec. 4
Other		149, 152
Public documents, issued by foreign governments, free		328
Puddings	325	221
Pulleys:		
Differential	245	191
Fine wood	196	161
Ordinary wood	195	160
Steel, plain	58	45
Pulp:		
Fruit	313	234
Paper	176	312
Pulp board, strawboard, pasteboard, and cardboard		148, 149
Manufactures of		148 (b), 149 (b)
Pulp or fiber, indurated		154
Pulse:		
Dried—		
In bulk	287 (a)	226 (a)
In retail packages	287 (b)	226 (b)
Flour	287 (c)	226 (c)
Pulsometers (a kind of pump)	257 (b)	191
Pumice	3 (b)	6 (b), (c)
Pumpkin fiber (loofah sponges)	365	282
Pumpkins. (*See* Vegetables.)		

	1905. Par.	1909. Par.
Pumps	257	191
Intended for salvage of vessels, imported temporarily	396	345
Punk paper	187	148
Pure Food Law, articles violating the provisions of, prohibited		Sec. 4 (e)
Push buttons, electric	248	190 (a)
Putty	84 (b)	59 (b)
Putz pomade	97	75
Pyramidon	99	79
Pyridin	99	79
Quadrants	365	300
Quarterolas	363	159 (a)
Queensware (*see* Stoneware)		11
Quill toothpicks	342 (b)	278 (b)
Quina ferruginated	99	79
Quinidine sulphate	384	321
Quinine bark, sulphate and bisulphate of	384	321
Rabbits' feet, mounted in brushes	365	287
Rackets, tennis		294
Radiometers		300
Rahi (Indian spice)	296	252 (b)
Rails, wrought iron	35 (a)	28 (a)
Bent or bolted in crossings, etc	35 (a)	28 (a)
Railway:		
Axles, wrought iron or steel	38 (a)	31 (a)
Carriers, public or common	262	197 (a)
Other		197 (b)
Chairs, wrought iron or steel	38 (a)	28 (b)
Fish plates, wrought iron or steel	38 (a)	28 (b)
Frog switches	42	28 (b)
Locomotives	246	191
Lubricating boxes, cast iron	31 (b)	26 (b)
Wrought iron or steel	38 (a)	31 (a)
Rails, wrought iron or steel	35 (a)	28 (a)
Sleepers, wrought iron or steel	38 (a)	28 (a)
Springs	38 (a)	31 (a)
Switches	42	28 (b)
Tenders, for locomotives	246	191
Turntables	247	191
Wheels, wrought iron or steel—		
Weighing more than 100 kilos	38 (a)	31 (a)
Weighing 100 kilos or less	38 (b)	31 (b)
Raisins, dried:		
In bulk	286	232 (a)
In retail packages	285	232 (b)
Rakes	46	191
Ramie		Class VI
Raw or hackled	138	310
Rope or cordage	146	118
Textiles	Class VI, Group 2	
Thread, twine, cord, and yarn	144	117, 118
Rasps	46	191
Rat poison	97	75
Ratchet braces	46	191
Rates of duty:		
Establishment of		Sec. 9
Two or more applicable, how assessed		Rule 12, Sec. 3
Rattan		167
Rattles, baby (toys)	353	275
Rawhide, manufactures of		178 (b)
Razor:		
Hones	1 (d)	3
Strops of leather	229	179
Razors	54 (b)	42 (b)
Safety	54 (b)	42 (b)
Reading glasses	16 (c)	20 (e)

	1905. Par.	1909. Par.
Reading-glass lenses	16 (c)	20 (e)
Reapers, agricultural machinery	245	191
Receptacles. (Rule 13.)		
Bottles, glass		15 (a)
Stone or earthenware		11 (b)
Barrels and casks		159
Flour sacks. (According to material.)		
Gunny sacks		119, 354
Reexportation of		Sec. 23
Of imported merchandise		Rule 13, Sec. 3
Of whatever material, for personal effects		285
Suitable for use as containers of liquids		159 (a)
Other		159 (b)
Trunks, satchels, hand bags, valises, traveling boxes, and similar receptacles in use as containers of personal effects of travelers	386	338, 339, 340
The same, as merchandise		285
Recini oil (castor)	100 (b)	81
Record paper	179	148, 149
Records, for phonographs	254	180
Red cedar, oil of	105 (a)	85 (a)
Red lead:		
Dry		59 (a)
In liquid or paste	84 (b)	59 (b)
Red rice (rice saturated with aniline dye)	87 (b)	273 (b)
Red sandalwood, for dyeing	86 (a)	64 (a)
Reeds:		
Fans, with mountings of	338	274
In natural state	203	167 (a)
Walking sticks, cut in straight lengths for	343	167 (a)
Manufactured into articles	204	167 (c)
Reexportation of receptacles and containers		Sec. 23
Refrigerating machinery	245	191
Registers and detached parts for	255	186
Cash	255	186
Fare	257 (b)	185
Regulating sockets, electrical	248	190
Regulations and rules		Sec. 25
Regulus, copper		306
Reimportation of domestic products	Sec. 18	349
Of foreign articles dutiable		Sec. 9
Renaline	99	79
Repairs:		
Articles imported for, when free		353
Cost of, on articles of easy identification		304
To Philippine vessels made abroad		200
To Philippine vessels, made abroad, when free		350
Repeal of acts, orders, and regulations inconsistent with this act		Sec. 27
Reptiles, dried, for medicine	82	57
Live		172
Residents of the Philippine Islands:		
Dying abroad, personal effects of, when free		342
Returning from abroad, personal effects of, when free		346
Resin (colophony)	77 (a)	54 (a)
Resin, saponified	104	84
Resins	77	54
Resonators, electrical	248	190
Resorcin	99	79
Retail packages, defined		Rule 13 (c), Sec. 3
Reviews, public	328 (b)	327
Revolvers and parts for	55 (c)	43
Rheostats	250	190 (a)

	1905. Par.	1909. Par.
Rhodium oil	105 (a)	85 (a)
Rhubarb root	81	55
Ribbons:		
Admixtures of materials in		Rule 7, Sec. 3
Of cotton	131	111
For cinches or saddle girths	134 (a)	114
Of linen, hemp, flax	157	129
For cinches or saddle girths	159 (a)	132
Of mixed materials	Rule 6	Rule 7
Of silk	174	146
For typewriters	253	185
Of wool	166	141
Rice:		
Cooked	282	218
Hullers	245	191
Flour	275 (c)	215 (c)
Husked	276 (b)	215 (b)
Unhusked	276 (a)	215 (a)
Machinery for preparing	245	191
Papers for cigarettes	188	150
Powder for toilet use	105 (b)	85 (b)
Red	87 (b)	273 (b)
Threshers	245	191
Ridgings, iron	36	29 (b)
Riding boots	226	177
Rifles and parts for	55, 56	43
Rings, button		275
Rivets:		
Copper	68 (a), (b)	48
Iron and steel	47	37
Road-making machinery	245	191
Rochelle salts	97	75
Rock crushers	245	191
Rock sugar	289 (b)	237 (b), (c)
Rodinal	97	75
Roe, fish, canned	318	212 (c)
In bulk		213 (b)
Roller composition (composed of glue and gelatine, for printing press)	365	88
Roneos, parts of and accessories for		185
Roofing:		
Felt, tarred or covered with pitch, for		283
Glass slabs, cones and prisms, for	14 (a)	18 (a)
Paints, bituminous	85 (a)	59 (b)
Paper, tarred or covered with pitch, for	348	147
Rubberoid and similar materials, for	348	283
Root beer	312 (c)	265
Extract for making	327	255
Root of:		
Angelica, alcanna, galangae, gentian, ipecacunha, iris, licorice, rhubarb, squilla, etc	81	55
Ginseng	81 (a)	56
Roots for dyeing or tanning	86	64 (a)
Rope:		
Cotton	133	94
Flax, hemp, jute, and other vegetable fibers	146	118
Ropemakers' wares or vegetable fibers other than cotton	146	118
Rose flowers, dried	81	55
Rose geranium oil	105 (a)	85 (a)
Rosmarina oil	105 (a)	85 (a)
Rosemary:		
Leaves	81	55
Oil	105 (a)	85 (a)
Rose oil	105 (a)	85 (a)
Rosettes, electrical	248	190

	1905. Par.	1909. Par.
Rotary pumps	257	191
Rotten stone	3 (b)	6 (b), (c)
Rouge, toilet preparation	105 (b)	85 (b)
Jewelers'	97	75
Roulette wheels (prohibited)	Sec. 6	Sec. 4 (c)
Rubber:		
Balls, for children (toys)	253	293
Bands	352 (d)	290 (b)
Belting for machinery	352 (e)	193
Boots and shoes	352 (c)	177 (b)
Buttons	345 (b)	280 (c)
Combs	339 (a)	290 (c)
Gaskets	352 (a)	290 (a)
Hose	352 (e)	291
Hard rubber articles	352 (b)	290 (c)
Matting, corrugated	352 (d)	290 (b)
Packing for machinery	352 (a)	290 (a)
Raw or in lumps	77 (c)	290 (a)
Sponges		290 (b)
Tires for—		
Automobiles	352 (d)	195
Bicycles	252	196
Other vehicles		290 (b)
Toys	353	294
Washers	352 (a)	290 (a)
Other manufactures of	352 (d)	290 (b), (c)
"Rubberoid," and similar materials for roofing and structural purposes	348	283
Rubian	86 (b)	64
Rue oil	105 (a)	85 (a)
Rugs. (According to material.)		
Rules and regulations		Sec. 25
Rules, general		Sec. 3
Rum	308 (a)	258
Rum and quinine hair tonic	105 (b)	85 (b)
Rushes:		
Manufactured	204	167 (c)
Unmanufactured	203	167 (a)
Russet shoe polish	89	65
Russian caviare	318	212 (c)
Rye:		
In flour	277 (b)	216 (b)
In grain	277 (a)	216 (a)
Whisky	308 (a)	260
Saccharine	326	240
Saccharum lactis	99	79
Sachet powder	105 (b)	85 (b)
Sacks:		
Common (except gunny sacks), making up, surtax for.		Rule 11, Sec. 3
Containers of imported merchandise	391	354
Gunny	145	119
Other. (According to material.)		
Saddle:		
Blankets of wool	166	141
Girths—		
Of cotton	134	113
Of linen, hemp, and other vegetable fibers	159	131
Of wool	166	141
Saddlery	228	178 (b)
Hardware (wrought iron or steel)	49	25 (b), 40
Saddlers' knives	54 (a)	42 (a)
Saddles	228 (c)	178 (b)
Safes:		
Of cast iron	32, 33	27
Of wrought iron or steel	58, 59	45
Of wood	195, 196, 197	160, 161, 162

	1905. Par.	1909. Par.
Safety:		
Pins—		
Of common metals	52, 68 (c)	275
Other. (According to material.)		
Razors		
Saffron	54 (b)	42 (b)
Sage:	296 (c)	251
Ground		
Leaves	286 (b)	252 (b)
Sago	81	55
Sake, Japanese wine	284	222
Salacetol		260, 261, 262, 263
Salad oil	99	79
Salamander (asbestos)	304, 305	81
Saleratus	3 (b)	4
Salicin	97	75
Salicylate:	99	79
Of cerium		
Of bismuth	99	79
Of soda, sirup of	99	79
Saline effervescent	99	79
Sallis water, hair dye	99	79
Salmometers	97	85 (b)
Salmon:		300
Fresh		
Salted, smoked or pickled, in bulk	274 (a)	213 (a)
Canned or potted	274 (b)	213 (b)
Salofeno	317 (a)	212 (a)
Salol	99	79
Salophen	99	79
Sal soda	99	79
Salt:	94 (e)	72 (c)
Carlsbad		
Common, ground, "sodium chloride"	99	79
Fruit	94 (b)	72 (c)
Glaubers'	99	79
Sorrel	94 (c)	72 (c)
Used for packing hams	95 (a)	73
Water soap	94 (a), (b)	72 (c)
Wiesbaden	104	84
Salted:	99	79
Eggs, in natural form		
Fish—	333	269 (a)
Codfish		
Sea blubber	273	211
Stockfish	274 (b)	213 (b)
Other	273	211
Meats	274 (b)	213 (b)
Saltpeter	269	203
Salts:	94 (d)	72 (c)
Of alkaloids, except opium		
Of opium, alkaloids	96	76
Of cinchona		77
Inorganic	384	321
Alum	94	72
Bicarbonate of sodium	94 (c)	72 (c)
Borax	94 (g)	72 (c)
Carbonate of ammonium and magnesium	94 (e)	72 (c)
Chloride of ammonium	94 (e)	72 (c)
Calcium carbide	94 (e)	72 (c)
Calcium hypochlorite	94 (e)	72 (c)
Chlorate of potassium		72 (b)
Chlorate of sodium	94 (f)	72 (c)
Chloride of lime	94 (f)	72 (c)
Chloride of potassium	94 (e)	72 (b)
Chloride of sodium	94 (c)	72 (a)
Epsom salt (sulphate of magnesium)	94 (a), (b)	72 (c)
	94 (c)	72 (c)

	1905. Par.	1909. Par.
Salts—Continued.		
Inorganic—Continued.		
Glauber salt	94 (c)	72 (c)
Hyposulphite of sodium	94 (e)	72 (c)
Nitrate of copper	94 (e)	72 (c)
Nitrate of potassium	94 (d)	72 (a)
Nitrate of sodium	94 (d)	72 (a)
Other, not specially provided for	94 (h)	72 (c)
Oxide of copper	94 (e)	75
Phosphates of lime	94 (d)	72 (a)
Sal soda	94 (e)	72 (c)
Sulphate of ammonium	94 (d)	72 (a)
Sulphate of copper	94 (e)	72 (c)
Sulphate of potassium	94 (e)	72 (a)
Sulphate of iron	94 (c)	72 (c)
Sulphate of magnesium	94 (c)	72 (c)
Sulphate of sodium	94 (c)	72 (c)
Organic—		
Acetates	95 (a)	73
Citrates	95 (b)	73
Oxalates	95 (a)	73
Tartrates	95 (b)	73
Rochelle	97	75
Smelling (perfumed)	105 (b)	85 (b)
Salvage of vessels, pumps for	396	345
From vessels built in foreign countries		Rule 12, sec. 3
Salve	99	79
Samples:		
Commercial, in bond, free		334
Of no appreciable value	370 (a)	314
Usual commercial	370	334
Sand	3 (b)	6 (b), (c)
Paper	185	147
Sandal-wood oil	99	85 (a)
Sandals	227	177
Sandalwood		55, 156
Chips	81	55
Oil	99	85 (a)
In capsules, for medical use		79
Sandarac, gum	78	54 (b)
Sanitary construction articles:		
Rates of duty on		Sec. 9
Of plain lead for		52 (a)
Sanitas oil, disinfectant	97	75
Sanmetto	99	79
Santal:		
Oil of	99	85 (a)
In capsules for medicinal use		79
Wood, red, for dyeing	86 (a)	64 (a)
Sapolio	104	84
Saponified resin	104	84
Sapo viridis	104	84
Sarongs, making up defined, surtax for		Rule 11, sec. 3
Sarsaparilla:		
Beverage	312 (c)	265
Drug	99	79
Root	81	55
Sassafras	81	55
Oil of	105 (a)	85 (a)
Sardines	317	212 (a), (c)
Satsuma ware	23	11 (f)
Buttons of	345 (a)	280 (b)
Sauces, for table use	328	253
Sauerkraut:		
In retail packages	320	229 (b)
In bulk	321 (b)	229 (a)
Saucers. (According to material.)		

	1905. Par.	1909. Par.
Sausage casings		203
Sausages	270, 315, 316	204, 207
Savon	104	84
Sawdust (common)	366	157
Sawmill machinery and detached parts for	245	191
Saws	46, 245, 257 (b)	191
Scales:		
Copper (laminæ)	60	306
For weighing, and detached parts for	242	189
Schists	7	Class II, Group 2
Crude oils derived from	8	22
Refined illuminating oils derived from	9	313
Refined oils, other, derived from	10	313
School:		
Books (text)	382 (b)	327
Slates	2 (e)	2 (c)
Scientific:		
Books, apparatus, utensils, and instruments specially imported in good faith, for use and by the order of any society established solely for scientific purposes	390 (a)	348
Apparatus and appliances not otherwise provided for		300
Scissors:		
Plain, glazed, or japanned	54 (a)	42 (a)
Pocket	54 (b)	42 (b)
Surgical	54 (e)	193
Other	54 (d)	42 (b)
Scopolamine	96	76
Scoriæ, resulting from smelting of ores	75	306
Scouring compositions	104	84
Scraps:		
Brass, copper, iron, lead, tin, and zinc		306
Gold, silver, and platinum	372	316
Of other metals	74	306
Screens. (According to material.)		
Screw-drivers	46	191
Screws:		
Bench	46	191
Copper and brass	68 (a), (b)	48
Hand	46	191
Jack, hoisting apparatus	245	191
Wrought iron or steel	47	39
Sculptures, when free		335, 336, 343
Of marble, jasper, onyx, etc	1 (c)	1 (c)
Of artificial or common stone	2 (e)	2 (c)
Of clay, faience, porcelain	23	11 (f)
Of gypsum	4 (a)	7
Scythes	46	191
Sea blubber, salted	274 (b)	213 (b)
Seaweed, dried, edible	288	273
Crude		273 (a)
Advanced in condition		273 (b)
Sealing wax	97	75
Seal presses of cast iron	33	27
Sedlitz:		
Granules and powders	99	79
Mixture	99	79
Seed pearls	25	13
Seeds:		
Anise	81	55
Aromatic and also of morbid growth	81	55
Artificial	350	289
Canary	302	224
Celery	296 (a)	252

	1905. Par.	1909. Par.
Seeds—Continued.		
Coriander and caraway	81	55
Cotton	76	53 (a)
Ground, for culinary purposes (spices)	296 (b)	252 (b)
Flaxseed	76	53 (a)
Flower	302	224
Garden and grass	302	224
Linseed	75	53 (a)
Medicinal	81	55
Mustard	300	250 (a)
Not otherwise provided for	302	224
Oleaginous	76	53 (a)
Paeonia	81	55
Sesame	76	53 (a)
Strophantus	81	55
Seines. (*See* Nets.)		
Semi-precious stones	26	13
Senar blacking	89	65
Senegal gum	78	54 (b)
Senna leaves	81	55
Sensen:		
Breath perfumery	105 (b)	85 (b)
Chewing gum	332	241
Sensitized paper	187 (b)	149
Separators, grain	245	191
Serpentine paper and confetti	187	148 (b)
Serums and vaccines		321
Sesame seed	76	53 (a)
Oil of	100 (b)	81
Sets, croquet		294
Settlers, personal and household effects of, when free		340
Sevres wares, not otherwise provided for		11 (f)
Sewing:		
Machine needles	51	275
Machines and detached parts (except needles)	251	187
Needles	51	275
Thread—		
Cotton	116	93
Hemp, jute, and other vegetable fibers	144	118
Silk	170, 172	144
Sextants	365	300
Shafts, wooden, for vehicles	266	199
Sharks' fins	274 (b)	212 (c)
Shaving soap	104	84
Shavings of iron and common metals	74	306
Shawl straps of whatever material	229	285
Shawls. (According to material.)		
Shawls (mantones and panolones), making-up defined, surtax for		Rule 11, Sec. 3
Shears:		
Garden, grass, hedge, and pruning	54 (c)	42 (a)
Plain, glazed, or japanned	54 (a)	42 (a)
Sheep	54 (c)	42 (a)
Other	54 (d)	42 (b), 191
Sheath knives		42 (b)
Sheep	211	172
Shears	54 (c)	42 (a)
Skins—		
(Basils) curried	217 (a)	175 (a)
Known to the trade as chamois skin	219	175 (c)
Skin shoes	221	177 (a)
Shell, tortoise, and mother-of-pearl:		
Unwrought	341	277 (a)
Wrought	339 (b)	277 (b)
Other, export duties on		362
Shellac	78	54 (b)

	1905.	1909.
	Par.	Par.
Shellfish:		
Canned or potted	317, 318	212 (b)
Fresh oysters, in cans	275	214
Other	275	214
Shells not otherwise provided for	366	281 (a)
Crude, polished or not		281 (a)
Export duties on		361
Further advanced in condition		281 (b)
Shikimi oil	105 (a)	85 (a)
Shingles, laths, and fencing, common wood	192 (a)	155 (b)
Ship augers	46	191
Shipping tags	190 (a), (d)	148, 149
Ships' logs (instruments)	257 (a)	300
Shirts. (According to material.)		
Shoe:		
Dressing	89	65
Eyelets of brass for	69 (b)	48
Findings		175
Laces. (According to material.)		
Polish	89	65
Shoemakers':		
Heelball	103	83 (c)
Knives	54 (a)	42 (a)
Shoes:		
Blanco for	89	65
Eyelets, or eyelet rings for, of brass	69 (a), (b)	48
Of calfskin	223	177 (b)
Of canvas	221	177 (a)
Of cowhide	221	177 (a)
Of goatskin, and lambskin	223	177 (b)
Of kidskin	223	177 (b)
Of patent leather or imitation patent leather	222	177 (b)
Of rubber	352 (c)	177 (b)
Of sheepskin	221	177 (a)
Of varnished canvas, imitating patent leather	222	177 (b)
Other, not otherwise provided for	225 (a)	177 (b)
Polish or dressings for	89	65
Riding boots	226	177
Silk		177 (c)
Whiting for (blanco)	89	65
Wooden	227 (b)	177 (b)
Shooks, staves, headings, hoops, and bungs, wood	194 (b)	158
Shoots, plants, trees, and moss, live	367	305
Shot and bullets of lead		52 (b)
Shotguns and parts for	56	43
Cartridges for	346	89 (b)
Shovels	46	191
Wooden handles for	194 (e)	191
Show cases. (According to material.)		
Shredded:		
Cocoanut	331, 365	236
Wheat	282	218
Side arms:		
(Not fire) and detached parts for	54 (b)	42 (b)
Pistols and revolvers, and detached parts for	55 (c)	43
Sienna, earth:		
Dry	83	58
In liquid or paste	84 (d)	59 (d)
Sieves. (According to material.)		
Signals, explosive		89 (a)
Signs:		
Advertising, when free		326
Other. (According to material.)		
Sight-testing, appliances for		300

	1905. Par.	1909. Par.
Silk:		
Cocoons and eggs of silkworm	167, 168	331
Floss	171	144
Knitted	173	146
Ligatures for surgical use	99	80
Manufactures of	196–175	146, Class VIII
Oiled (in the piece)	174	145
Raw		142
Spun, not twisted	169	143
Strings for musical instruments	174	182
Textiles (in the piece)	174	145
Trimmings and lace	174	146
Thread, twisted	170	144
Waste		142
Worm eggs	167	331
Yarns	169–172	144
Silver:		
Baby rattles	28 (d)	24 (d)
Chloride of	96	76
Coins of national issues		319
Combs	28 (a), (d)	24 (a), (d)
Cups, as prizes or trophies	28 (a)	329
Foil and pellets for dentists	28 (d)	24 (d)
German (usually copper alloy). (*See* Copper.)		
Hair brushes	28 (d)	24 (d)
Ingots, broken-up jewelry, or table service, bars, pieces, dust, and scraps	372	316
Inkstands	28 (d)	24 (d)
Jewelry, plate and toilet articles, not otherwise provided for	28 (a)	24 (a)
Set with pearls or precious stones	28 (b)	24 (b)
Set with imitation pearls or precious stones	28 (c)	24 (c)
Leaf	28 (d)	24 (d)
Letter cases	28 (d)	24 (d)
Medals	28	24, 329
Mirrors	28 (d)	19
Nitrate, crystals	97	75
For cauterizing	99	79
Ore	369	306
Pellets and foil, for dentists		24 (d)
Plate	28 (a)	24 (a)
Plated—		
Jewelry	29 (a)	25 (a)
Lamps, picture frames, knives, forks, and spoons, carriage, and coffin fittings, saddlery hardware		25 (b)
Other wares		25 (c)
Strings for musical instruments		182
Solder	28 (d)	24 (d)
Thread	28 (d)	24 (d)
Wire	28 (d)	24 (d)
Other articles	28 (d)	24 (d)
Sinapis oil, volatile	99	85 (a)
Singing birds	212	173
Siphons, ordinary glass, for aerated waters	12 (b)	15 (b)
Sirup:		
Flavoring		255
Maple		238
Medicinal	99	79
Of fruits	313	255
Sugar	337	238
Skiffs	267	200
Skins, hides, and leathers:		
Bronzed or gilt	219	175 (c)
Chamois leather, parchment, and vellum	219	175 (c)
Curried	217	175
Sheepskins (basils)	217 (a)	175 (a)
Calf, goat, kid or lamb	217 (b)	175 (b)
Cow	217 (d)	175 (a)

	1905.	1909.
Skins, hides, and leathers—Continued.	Par.	Par.
Enameled, gilt, bronzed, bleached, figured, engraved or embossed (fur skins)		175 (c)
Green, raw or dry	214	317
Pelts (fur skins)	213	174
Tanned, with the hair on	215	174
Tanned without the hair	216	175
Slate:		
Pencils	2 (e)	2 (c)
In slabs, plates, or steps	2 (c)	2 (b)
Wrought into other articles	2 (e)	2 (c)
Unwrought	2 (a)	2 (a)
Slates, imitation (roofing)	2 (c)	2 (b)
Slates, school	2 (e)	2 (c)
Sledge hammers	46	191
Sleepers or ties:		
Of cast iron	31 (a)	26 (a)
Of ordinary wood	192 (a)	155 (a)
Of wrought iron or steel	38 (a)	28 (a), (b)
Slides, glass, for magic lanterns	254	183
Slippers:		
Of silk	225	177 (c)
Other	227	177 (a), (b)
Sloe gin	308 (c)	260
Slot machines:		
Automatic, for weighing and other purposes not prohibited, and detached parts for	256	183, 188
Gambling, prohibited	Sec. 6	Sec. 4
Small arms (fire), and detached parts for	55	43
Smoked:		
Fish	174 (b)	213 (b)
Meats	270	204
Smoothing irons of cast iron	32, 33	27
Electric		190 (b)
Snap switches, electric	248	190 (a)
Snatch blocks, steel, plain	58	45
Snuff (tobacco)	364 (b)	301 (b)
Medicinal		79
Soap	104	84
Bark	81	55
For dyeing (Maypole)	87 (b)	64 (c)
Powders	104	84
Salt water	104	84
Shaving	104	84
Soft	104	84
Tooth	104	85 (b)
Viridis	104	84
Sockets, electrical	248	190
Socks. (According to material.)		
Soda:		
Ash	94 (e)	70
Biscuit	283 (a)	220
Cooking	94 (g)	72 (c)
Sal soda	94 (e)	72 (c)
Sirup salicylate	99	79
Washing	94 (e)	72 (c)
Sodium:		
Acetate	95 (a)	73
Arseniate	99	79
Bicarbonate	94 (g)	72 (c)
Bisulphite	94 (h)	72 (c)
Bromide	97	75
Carbonate (sal soda)	94 (e)	72 (c)
Chlorate	94 (f)	72 (c)
Chloride (common salt)	94	72 (c)
Citrate	95 (b)	73
Glycerophosphate of	99	79
Hyposulphite	94 (e)	72 (c)

	1905. Par.	1909. Par.
Sodium—Continued.		
Nitrate	94 (d)	72 (a)
Oxide and hydroxides	93	70
Peroxide	97	75
Persulphate	94 (h)	72 (c)
Phosphate	94 (h)	72 (c)
Salicylate	99	79
Sulphate	94 (c)	72 (c)
Sulphite	94 (b)	72 (c)
Soft soap	104	84
Solanine	96	76
Solder:		
Gold, for dentists' use	27 (d)	23 (d)
Lead, in bars, etc	73 (b)	52 (a)
Silver	28 (d)	24 (d)
Tin, in bars	72 (a)	51 (a)
Zinc, etc., in bars	73 (b)	52 (a)
Solvent oils		313
Somatose	99	79
Soot	89	59
Sorrel salt (potassium oxalate)	95 (a)	73
Sounds, fish		180
Soup:		
Canned	319	209
Condensed or concentrated, preparations of		210
Pastes for	284	222
Soy	328	253
Spades	46	191
Wooden handles for	194 (e)	191
Sparkling wine	309	261
Sparteine	96	76
Spearmint oil	99	85 (a)
Specimens of mineralogy, botany, zoology, and ethnology, and small models for public museums, public schools, academies, and scientific and artistic societies	389	343
Spectacles of all kinds and glasses for the same	16 (a)	20 (a)
Speculums, surgical	54 (e)	300
Spelter (solder), (copper brazing compound)	69 (a)	48 (a)
Sperm oil	101 (d), (e)	82
Spermaceti	101 (c), (e)	82
Spices:		
Allspice and mace—		
Ground	297 (b)	247 (b)
Unground	297 (a)	247 (a)
Cinnamon and cloves—		
Ground	293 (b), 294 (b)	247 (b)
Unground	293 (a), 294 (a)	247 (a)
Indian Jiri, Hurbo, and Rahi	296	252
Nutmegs—		
Husked	298 (b)	248 (b)
Unhusked	298 (a)	248 (a)
Ground	296 (b)	248 (c)
Not otherwise provided for—		
Ground	296 (b)	252 (b)
Unground	296 (a)	252 (a)
Saffron	296 (c)	251
Spigle Yohimbina	96	76
Spigots, copper	69	48
Spike oil	99	85 (a)
Spirit levels	46	191
Spirits:		
Compound	308 (c)	260
Of turpentine	77 (b)	61
Splice bars, steel, fish plate	38 (a)	31 (a)
Sponges	365	282
Rubber	352 (d)	291 (b)
Hexactinellida		282
Loofahs (pumpkin or vegetable fiber)	365	282

	1905. Par.	1909. Par.
Spools. (According to material.)		
Spoons. (According to material.)		
Springs:		
For carriages and wagons, of wrought iron or steel	38 (b)	31 (b)
For furniture, of wrought iron or steel	45	45
For railways or tramways, or wrought iron or steel	38 (a)	31 (a)
Spruce oil	99	85 (a)
Spun silk	169	143
Spuriously stamped or marked articles of gold or silver, or their alloys, prohibited		Sec. 4 (d)
Spurs:		
Of copper	69 (a), (b)	48
Of wrought iron or steel	49 (a), (b)	40
Others. (According to material.)		
Squares:		
Carpenters'	46	191
Of clay	17 (a), (b)	9
Spuilla root	81	55
Stallions		168, 332, 341, 347
Stamp:		
Mills	257 (b)	191
Pads	85	185
Stamped falsely, articles of gold or silver, prohibited		Sec. 4 (d)
Stamps, postage or revenue, canceled or not, of national issues	183	328
Stands:		
For clocks	239	184
Ink. (According to material.)		
Flower, of ceramic materials	23	11 (f)
Others. (According to material.)		
Staples:		
For fastening paper. (According to material.)		
Star aniseed oil	105 (a)	85 (a)
Starch:		
Corn, for table use	282	218
For industrial purposes	107	87
Stationary engines	243	191
Statuettes:		
Of bisque, clay, faience, porcelain, stoneware, etc	23	11 (f)
Of crystal and glass imitating crystal	13 (a), (b)	20 (b), (c)
Of gypsum	4 (a)	7
Other. (According to material.)		
Staves, headings, hoops, bungs, and shooks	194 (b)	158 (b)
Stearic acid	92 (b)	69 (b)
Stearin:		
In candles		83 (b)
Unwrought	101 (c)	83 (a)
Wrought in other articles	103	83 (c)
Steel and wrought iron:		
Bolts	47	37
Butchers' tools	46	191
Buttons	345 (a)	280 (b)
Crucible, in bars, beams, and rods	35 (c)	28 (d)
Cutlery	54	42
Frogs, railway switch	42	28 (a), (b)
Ingots	34	306
Mooring buoys	42	45
Nuts	47	37
Rivets	47	37
Screws	47	39
Sheets, rolled	36 (a)-(c)	29 (a), (b)
Springs—		
For wagons and carriages	38 (b)	31 (b)
For railways and tramways	38 (a)	31 (a)
Other	45	45
Structural	41	32
Tapes for measuring	46	191
Tools and implements	46	191, 193

	1905. Par.	1909. Par.
Steel and wrought iron—Continued.		
Washers	47	37
Watch chains	340	276
Windmills	257 (b)	191
Wire:		
Strings for musical instruments	59	182
Brushes, rotary	257 (b)	191
Yards	242	189
Steingut (faience)	20 (a), (b)	11
Steinzeug (stoneware)	19 (a)-(d)	11
Stems of flowers in use as drugs	81	55
Stencil ink	85	62 (b)
Sheets		185
Stereotype paper	187	148, 149
Stethoscopes	54 (e)	300
Sticks:		
Golf		294
Joss	105 (b)	85 (b)
Sword	343	42 (c)
For umbrellas and parasols	343	167 (a) 295 (d)
Walking. (According to material.)		
of rattan or bamboo, cut into lengths for manufacturing purposes		167 (a)
Stock, paper, free		312
Stockfish	273	211
Stockholm tar	77 (a)	54 (a)
Stockings, hose, and half hose. (According to material.)		
Stocks and dies	46	191
Stones		Class 1
Artificial	2	2
Common, natural, or artificial	2	2
In the rough, unwrought	2 (a)	2 (a)
Crushed	2 (b)	2 (b)
In millstones, grindstones, whetstones, oilstones, and hones	2 (d)	3
Slabs, plates, or steps	2 (c)	2 (b)
Wrought into all other articles	2 (e)	2 (c)
Fine, such as marble, onyx, jasper, alabaster, and similar fine stones—		
In the rough or squared only	1 (a)	1 (a)
Slab, plates, or steps, polished or not	1 (b)	1 (b)
Sculptures, high and bas-reliefs, vases, urns, and similar articles for house decoration	1 (c)	1 (c)
Wrought into other articles	1 (d)	1 (c)
Oil	1	3
Precious	24	13
Imitations of	26	14
Semi-precious		13
Stoneware, earthenware, faience, porcelain, and ceramic wares		Class I, Group 1
Stools, piano		182
Stops, bench	46	191
Storage batteries	249	190 (a)
Stovepipe	36 (c)	29 (b)
Stoves:		
Of copper	69 (a), (b)	48
Of cast iron	32, 33	27
Electric	248	190 (b)
Of tin plate	57	44 (a), (b)
Of wrought iron or steel	59, 58	45
Straps, shawl, or whatever material	229	285
Straw:		
Caps of	357	298
For forage		225
Other—		
Manufactured	204	167 (c)
Unmanufactured	203	167 (a)

	1905. Par.	1909. Par.
Straw—Continued.		
Hats, bonnets, and crowns of	355	296
Paper	178	148, 149
Sandals	227 (b)	177 (b)
Not otherwise provided for		225
Strawboard		148, 149
Manufactures of		148 (b), 149 (b)
Straws (so-called) of paper	190 (d)	149 (b)
Strings:		
For musical instruments	29 (b), 59, 69 (b), 174, 233	182
For violin bows, of horsehair, prepared	164	182
Hat, manufactured of silk	174	146
Strontium:		
Lactate	99	79
Iodide	99	79
Nitrate	94 (h)	71 (c)
Strophantus seeds	81	55
Structural wrought iron or steel	41	32
Strychnine, and its salts	96	76
Stuccowork of gypsum	4 (a)	7
Stuffed birds and animals	232	286, 287, 343
Stylographic pens	352 (b)	292
Styptic pencils	99	79
Stypticin	96	76
Styrax, a vegetable juice	78	54 (b)
Submarine telegraph cables	395	322
Substances not otherwise provided for		303
Succory root (Chicory)	292	243
Succini oil	99	85 (a)
Sugar:		
Burnt for coloring	85	59 (c), (d)
Export duties on	401	355
Of lead	95 (a)	73
Machinery for making	245	191 (a)
Of milk	99	79
Mills	245	191
Raw	289 (a)	237 (a)
Refined	289 (b)	237 (b)
Sirups		238
Sulphates:		
Of alkaloids	96	76
Of ammonium	94 (d)	72 (a)
Of copper	94 (e)	72 (c)
Of copper, for cauterizing	99	79
Of iron	94 (c)	72 (c)
Of magnesium	94 (c)	72 (c)
Of potassium	94 (e)	72 (a)
Of quinine	384	321
Of sodium	94 (c)	72 (c)
Sulphide:		
Of antimony	94 (h)	72 (c)
Of potassium	94 (h)	72 (c)
Sulphite:		
Of sodium	94 (h)	72 (c)
Of zinc	94 (h)	72 (c)
Sulphocyanide of ammonium	97	75
Sulphonal	99	79
Sulphur	90 (a)	66
Sulphur dioxide		68 (b)
Sulphuret of potash	97	75
Sulphuric:		
Acid	91 (a)	68 (a)
Anhydride	97	75
Ether—		
Commercial	97	75
Anesthetic	99	79

	1905. Par.	1909. Par.
Sulphurous acid	91 (c)	68 (c)
Superphosphate of lime	94 (d)	72 (a)
Supplies for the United States Government and insular government	385	337
Supplies, consular		344
Surface-coated paper	187	149
Surgical:		
Dressings, aseptic and antiseptic	89	80
Instruments, when free		340, 346
Of all materials	54 (e)	193
Appliances and apparatus not otherwise provided for		300
Surtaxes	Rules 8–12	Rules 2–11
For admixture of materials		Rules 3–11
For bleaching, corresponding provisions of		Class VI
For brochéing		Rule 8
For dyed yarns, corresponding provisions		Classes V, VI
For embroidering		Rule 9
For making up		Rule 11
For metallic threads		Rule 10
For printing, corresponding provisions		Classes V, VI
For stamping, corresponding provisions		Classes V, VI
For trimming		Rule 9
Surveying instruments	365	300
Suspenders. (According to material.)		
Swabs, of cotton		96
Sweaters. (According to material.)		
Sweetmeats:		
Cakes and puddings		221
Confectionery, candy, and chewing gum	332	241
Conserved or crystalized fruit	331	235
Jellies, jams, and marmalades	332	234
Swine	209	170, 332, 341, 347
Switch:		
Boards, electric	248	190 (a)
Tongues, rails, and sections		28 (a), (b)
Sword canes	343	42 (c)
Swords	54 (b)	42 (b)
Syringes:		
Hypodermic, and all kinds which are surgical instruments	54 (e)	193
Other. (According to material.)		
System, metric		Sec. 8
Table:		
Covers. (According to material.)		
Making up, defined, surtax for		Rule 11, Sec. 3
Linen, used, imported by passengers in their baggage	386	339, 340
Service, broken up, gold, silver, and platinum	372	316
Tables:		
Billiard, pool and bagatelle, parts and appurtenances for	200	164
Other. (According to material.)		
Tablets:		
Medicinal	98	79
Milk		268
Paper, writing	179	148
Tacks, iron		39
Other. (According to material.)		
Tailors':		
Chalk	5	8
Shears	54 (a), (d)	42 (a), (b)
Talcum:		
Natural	3 (b)	6 (b), (c)
Prepared for toilet purposes	105 (b)	85 (b)
Tallow	101	82
Tanabline	99	79

	1905. Par.	1909. Par.
Tan bark	79	64 (a)
Tanigeno	99	79
Tannalbin	99	79
Tannic acid	92 (d)	69 (b)
Tannigen	99	79
Tannicol	99	79
Tanniform	99	79
Tansan mineral water	312 (c)	265
Tansy oil	99	85 (a)
Tape:		
Admixture of materials in		Rule 7, Sec. 3
Cotton	131 (a)	111 (a)
Insulating, electric	248	190 (a)
Linen, hemp, jute, and other vegetable fibers	157	129 (a)
Measures of steel	46	191
Silk	174	146
Wool	166	141
Tapestry. (According to material.)		
Tapioca	284	222
Tar:		
Juniper	99	79
Mineral	7	22
Oil of, pharmaceutically prepared	99	79
Oils, unrefined		22
Stockholm and similar	77 (a)	54 (a)
Tarcolin	97	75
Tarpaulins. (According to material.)		
Tartar:		
Cream of	97	74
Emetic	99	79
Tartaric acid	92 (a)	69 (b)
Tartrate of antimony and potassium	99	79
Tartrates	95 (b)	73
Tassels (trimmings). (According to material.)		
Tea	301	244
Teaberry oil	105 (a)	85 (a)
Teak:		
Timber	192 (a)	155
Wood furniture	196, 197	161, 162
Teeloil	100 (b)	81
Teeth, artificial, with plates or not	342 (b)	279
Telegraph cables, submarine	395	322
Apparatus	248	190 (a)
Other	65	47 (c)
Telephones, and apparatus pertaining to same	248	190 (a)
Telescope cases, receptacles for personal effects	204	285
Telescopes, instruments	365	300
Tenders, for locomotives	246	191
Tendons:		
Aseptic as surgical ligatures	99	80
For medicinal purposes		57
Tennis:		
Balls	352 (d)	294
Nets—		
Of cotton	144	95
Of other vegetable fibers	144	118 (d)
Other. (According to material).		
Rackets		294
Tenoners and tenoning machinery	257 (b)	191
Terebenthinae	77 (b)	61
Terne plate		29
Manufactures of		44
Testing sets, electrical	248	190
Test tubes, glass	16 (b)	20 (e)

	1905. Par.	1909. Par.
Textiles:		
Of cotton		Class V, Group 3
Of metallic threads, exclusively		Rule 10
Of other vegetable fibers		Class VI, Group 2
Of silk		Class VIII, Group 2
Of wool		Class VII, Group 3
Treatment of		Rules 1–11
Surtaxes on—		
For admixtures of materials		Rules 3–11
For bleaching, corresponding provisions of		Class VI
For brocheing		Rule 8
For dyed yarns, corresponding provisions		Classes V, VI
For embroidering		Rule 9
For making up		Rule 11
For metallic threads		Rule 10
For printing, corresponding provisions		Classes V, VI
For stamping, corresponding provisions		Classes V, VI
For trimming		Rule 9
Uneven, ascertainment of thread count		Rule 1, sec. 3
Theatrical costumes and equipment, used, imported with theatrical troupe, temporarily	386	341
Theine	96	76
Theobroma (cacao butter)	290 (b)	245 (b)
Theobromine	96	76
Theodolites (surveying instruments)	365	300
Therapion	99	79
Theriac in powder	99	79
Thermocauteries	54 (e)	190 (b)
Thermometers	365	300
Thermostat, electrical	248	190
Thiocolum	99	79
Thread count, how ascertained		Rule 1, sec. 3
Thread counter, use of		Rule 1, sec. 3
Thread for sewing:		
Cotton	116	93
Linen and other vegetable fibers	144	118
Silk	170, 170 (a), 171 (c), 172	144
Thread, silver	28 (d)	24 (d)
Three-in-one oil	97	75
Threshing machines	245	191
Thyme:		
Ground	296 (b)	252 (b)
Unground	81	55
Oil of	105 (a)	85 (a)
Thymol	99	79
Tickets, lottery, advertisement of, and list of drawings in, prohibited		Sec. 4 (f)
Tiger-eye (stone)		13
Tiles, ceramic	18 (a), (b)	10
Timber	192	155, 156
Timsim (vegetable pith)	366	167 (a)
Tin and alloys thereof:		
Capsules for bottles	72 (c)	51 (b)
In, bars, sheets, pipes, and wire	72 (b)	51 (a)
In foil	72 (c)	51 (a)
In ingots or lumps, pure	72 (a)	306
Alloys		51 (a)
Solder, in bars	72 (b)	51 (a)
Trinkets of	340	276
In other articles	72 (d)	51 (b)
Tin, muriate of	94 (h)	72 (c)
Tin plate or terne plate, in sheets	36 (b)	29 (c)
Manufactures of	57	44
Tires:		
For bicycles and velocipedes	252	196
For automobiles	352 (d)	195

	1905. Par.	1909. Par.
Tires—Continued.		
Of wrought iron or steel	35 (b)	28 (b)
Of rubber, for other vehicles		290 (b)
Tissue paper	187	148, 149
Tobacco:		
Dryer, machine	257 (b)	191
Export duties on—		
Raw, grown in the Provinces of Cagayan, Isabela, and Nueva Vizcaya (Island of Luzon)	404	360
Raw, grown in other provinces of the Philippine Islands	406	361
Manufactured	403	358
Stems, clippings, and other wastes of		359
Import duties on—		
In the leaf, unmanufactured	364 (a)	301 (a)
Manufactured	364 (b)	301 (b)
Sprayers	245	191
Tobasco sauce	328	253
Tochos of soft iron	34	306
Toilet articles, used, imported by passengers in their baggage	386	338, 339, 340
Other. (According to material.)		
Paper	178	148
Powders and preparations	105 (b)	85 (b)
Soaps	104	84
Waters	105 (b)	85 (b)
Tomatoes, canned	320	229
Tomato sauce	328 (a)	253
Tonic, hair	105 (b)	85 (b)
Tool:		
Bags, of whatever material		285
Cases, of whatever material		285
Chests, of whatever material		285
Tool handles	194 (e)	191
Tools:		
Portable, used, imported by passengers in their baggage	386	338, 339, 340
Of whatever materials	46	191, 193
Tooth:		
Brushes. (According to material.)		
Paste	104	85 (b)
Picks. (According to material.)		
Powder	105 (b)	85 (b)
Soap	104	85 (b)
Torpedoes (toy)		89 (c)
Tortoise shell and mother-of-pearl:		
Imitations of	342	179
Export duties on		361
Unwrought	341 (a)	178 (a)
Wrought	341 (b)	178 (b)
Tourists, personal effects of, when free		338, 339
Towels and bath robes of cotton pile fabrics	124 (a)	104
Making up defined, surtax for		Rule 11, Sec. 3
Other. (According to material.)		
Tower clocks	240	184
Toys:		
Except those of gold, silver, platinum, gold or silver plate, or coral, ivory, mother-of-pearl, and tortoise shell	341 (b)	293
Diminutive articles not adapted for practical purposes		293
Tracing paper	187	148, 149
Traction engines	245, 246	191
Tragacanth gum	78	54 (b)
Tragosol	97	75

	1905. Par.	1909. Par.
Tramway:		
Cars for freight	263	197 (a)
Other		197 (b)
Transformers, electrical	250	190 (a)
Choke coils	250	190 (a)
Transits		300
Traps, lead, sanitary		52 (a)
Trass	3 (b)	6 (b), (c)
Traveling bags, of whatever material	228 (c)	285
Traveling rugs, making up defined, surtax for		Rule 11, Sec. 3
Travelers, personal effects of, when free		338, 339
Trays, developing (photographic)		299
Trebenum	99	79
Trees:		
Christmas, artificial		293
Live	367	305
Trimmings. (According to material.)		
Admixtures of materials in		Rule 7, Sec 3
Or embroidery, applied to textiles, surtax for		Rule 9, Sec. 3
Trinkets and ornaments, except those of gold, silver, platinum, gold or silver plate, or of amber, coral, ivory, jet, meerschaum, mother-of-pearl, and tortoise shell	341 (b)	276
Triocol	99	79
Trional	99	79
Tripoli (earth)	3 (b)	6 (b), (c)
Tripods for cameras	362	299
Trophies, when free		329
Trowels	46	191
Trucks, handcarts, and wheelbarrows	265 (a)	194
Trunks, of whatever material		285
Tube expanders	46	191
Tubes and pipes:		
Of clay	17 (d), (c)	9
Glass, test	16 (b)	20 (e)
For insulation		190 (a)
Other. (According to material.)		
Tubs. (According to material.)		
Tulles. (According to material.) (*See* Rule 6.)		
Admixtures of materials in		Rule 6, Sec. 3
Tumblers, glass	13 (a), (b)	16
Tungtree oil	100 (b)	81
Tuns, pipes, casks, and barrels	363	159
Turbans	356	298
Turbine engines	243	191
Turkeys	268	173, 201
Canned, or potted	315, 316	207, 208
Turkish towels and bath robes:		
Of cotton pile fabrics	124 (a)	104
Other. (According to material.)		
Turntables	247	191
Turpentine, oil or spirits of	77 (b)	61
Turpentine, Venetian	78	54 (b)
Twine:		
Of cotton, for wrapping and for sewing sails	116 (a)	94
Of hemp and other vegetable fibers	144, 146	118
Other. (According to material.)		
Twisted silk	170	144
Type:		
Of lead	73 (f)	52 (a)
Metal. (*See* Lead.)		
Typewriters and parts, including ribbons	253	185
Typewriting paper	179	148, 149
Typewritten documents, free		328

	1905. Par.	1909. Par.
Ultramarine blue:		
Dry	84 (c)	59 (c)
In liquid or paste		59 (d)
Umber:		
Dry	83	58
In liquid or paste	84 (d)	59 (d)
Umbrellas and parasols:		
Covered with paper	354 (a)	295 (a)
Covered with silk	354 (b)	295 (b)
Covered with other stuffs	354 (c)	295 (c)
Sticks for	343	167 (a), 295 (d)
Frames for	59	45, 295 (d)
Handles. (According to material.)		
Underwear, knit		Rule 6
Of cotton	125	105
Of linen and other vegetable fibers	152	125
Of wool	165	139
Of silk	173	146
Underwriters, when recognized as consignees		Sec. 15
United States:		
Government supplies	385	337
Unusual coverings, containers, or packing		Rule 13, (h), (i), Sec. 3
Unwashed wool	162 (a)	311
Uranium, acetate, chloride, nitrate, oxide	99	79
Urns:		
Decorative, of bisque, clay, faience, porcelain, stoneware	23	11 (f)
Of glass	13 (a), (b)	20 (b), (c)
Of marble, onyx, jasper, alabaster, and similar fine stones	1 (c)	1 (c)
Other. (According to material.)		
Urotropin	99	79
Usual coverings, containers, or packing		Rule 13, Sec. 3 (f), (g), (h)
Vaccines and serums	99	321
Vacuometers		300
Vacuum automatic brakes	257 (b)	191
Valerianate of zinc	99	79
Valerian oil	99	85 (a)
Validol	99	79
Valises of whatever material	228 (c)	285
Value, dutiable, definition of		Rule 13 (a), Sec. 3
Market, defined		Rule 13 (a), (b), Sec. 3
Valves:		
Essential parts of machines		191
Other (not machinery). (According to material.)		
Vaniline, or vanillin	97	75
Vanilla:		
Beans	295	256
Flavoring extracts	327	255
Varnishes	88	60
Varnished hides, skins, and leathers	218	175 (c)
Vaseline:		
Plain	10	313
Preparations of, for toilet purposes	105 (b)	85 (b)
Preparations of, for medicinal purposes	99	79
Vases. (According to material.)		
Vasogena	99	79
Vegetable:		
Fibers, cotton		Class V
Other		Class VI
Flavoring extracts	327	255
Fuel	201	165
Gums and resins		54

	1905. Par.	1909. Par.
Vegetable—Continued.		
Hair—		
Manufactured	204	167 (c)
Unmanufactured	203	167 (a)
Lard	272	205
Oils—		
Fixed	100	81
Volatile or essential		85 (a)
Pitch	77 (a)	54 (a)
Pith, for lamp wicks	366	167 (a)
Products—		
Simple, used as drugs, such as dried leaves, roots, and bark	81	55
Machinery for the preparation of	245	191
Raw or hackled		310
Sponges (pumpkin fibers)	365	282
Wax—		
Unwrought	102	83 (a)
Wrought, in candles	103	83 (b)
In other articles		83 (c)
Vegetables:		
Canned or potted	320	229
Dried	288	228
Drugs, nonedible	81	55
Fresh, except onions and Irish potatoes	375	227
Onions and Irish potatoes		315
Pickled	320, 321	230
Vegetal, brea	77 (a)	54
Vehicles		Class XII
Small, for children's use		293
Veils, making up defined, surtax for		Rule 11, Sec. 3
Vellum and parchment		175 (c)
Velocipedes and detached parts for	252	196
Velveteens. (*See* Velvets.)		
Velvets:		
Admixtures of materials in		Rule 6, Sec. 3
Cotton	124	103
Linen and other vegetable fibers	151	124
Silk	174	145
Wool	166	140
Venetian red, natural color, dry	83	58
Artificial, dry	84 (c)	59 (c)
Liquid or paste	84 (d)	59 (d)
Venetian turpentine	78	54 (b)
Ventilators, machine	257 (b)	191
Verbena oil	105 (a)	85 (a)
Verdigris	95 (a)	73
Vermicelli	284	222
Vermilion	84 (c), (d)	59 (c), (d)
Vermouth	310	262, 263
Vessels:		
Articles and materials for the construction and repair of		351
Anchors, binnacles, propellers, etc., for	42	307
Foreign, parts of machinery for	397	351
Salvage from, how dutiable		Rule 12, Sec. 3
Importation of, defined		200
Machinery for repair of	3997	351
Philippine, repairs to, made abroad, when free		350
Pumps for salvage of, imported temporarily	396	345
Of all kinds when imported into the Philippines, either set up or knocked down	267	200
Vests, ladies' knit. (*See* Underwear.)		
Vetiver, essential oil	105 (a)	85 (a)
Vichy:		
Mineral water	312 (c)	265
Pastilles	99	79

	1905. Par.	1909. Par.
Vinegar	314	254
Vinolia powder and cream	105 (b)	85 (b)
Violet oil	105 (a)	85 (a)
Violin strings	59, 174, 233	182
Violins	195, 196, 197	182
Viridis soap	104	84
Vises	46	191
Visiting cards	179, 190 (a)	148, 149
Vitriol	91 (a)	68 (a)
Volatile or essential oil. (*See* Oils.)		
Voltmeters	248	190 (a)
Vulcanized oil	99	79
Wads for shotguns:		
Cardboard	190 (a)	148, 149
Felt	166	137, 141
Wafers:		
Unsweetened	283 (a)	220 (a)
Sweetened	283 (b)	220 (b)
Wagons and carts for transporting merchandise	264	194
Other	259	198
Wagon wheels of wood	266	199
Walking sticks. (According to material.)		
Wall paper	184	149
Wall telephones and parts thereof	248	190 (a)
Walnut oil	100 (b)	81
Walnuts		236
Ware, hollow:		
Ceramic	19–21	11
Enameled wrought iron	59	45 (b)
Wedgewood	19	11
Other. (According to material.)		
Warehouse, and hand trucks, wheelbarrows	265 (a)	194
Warp, definition of		Rule 1, Sec. 3
Washed wool	162 (b)	311
Washers:		
Copper	68 (a), (b)	48
Rubber	352 (a)	290 (a)
Wrought iron or steel	47	37
Other. (According to material.)		
Washing machines	257	191
Washing soda	94 (e)	72 (c)
Waste:		
Copper, iron, steel, and other common metals	74	306
Cotton	112	91
Of other vegetable fibers	365	302
Silk	168	142
Wool	162 (c)	135 (a)
Wastes:		
Animal, and by-products	234	181
Common metals, fit only for resmelting	74	306
Not otherwise provided for		302
Watches, clocks, parts of and accessories for	238	184
Watchmen's clocks	239	184
Water:		
Aerated, artificial, or natural mineral	312 (c)	265
Ammonia	93	71
Caltrops, nuts	329	236
Colors	85	59 (c), (d)
Meters	257 (a), (b)	191
Mineral, natural, aerated, carbonated, or not	312 (c)	265
Perfumed toilet	105 (b)	85 (b)
Sweetened, flavored, or aerated	312 (c)	265
Waterproof and caoutchouc stuffs:		
On cotton textiles	135	115
Linen and other vegetable fibers	160	133

	1905. Par.	1909. Par.
Waterproof and caoutchouc stuffs—Continued.		
Rubber boots and shoes	352 (c)	177 (b)
Silk	175	145, 146
Wool	166	140, 141
Wattmeters	248	190 (a)
Wax, animal, mineral, or vegetable	102, 103	83
Artificial flowers, fruit, parts of	350	289
Candles	103	83 (b)
Figures	103	83 (c)
Imported temporarily, for exhibition	392	341
In toys	353	293
Matches	351	90
Sealing	97	95
Shoemakers' so-called "Heelball"	103	83 (c)
Unwrought	102	83 (a)
Wrought in other articles	103	83 (c)
Weapons, with concealed blades		42 (c)
Wearing apparel, used, imported by passengers in their baggage	386	338, 339, 340
Wedgwood ware	19	11
Weeding hoes and hooks	46	191
Weeds for drugs	81	55
Weft, definition of		Rule 1, Sec. 3
Weighing machines and apparatus	242	189
Automatic slot	256	188
Weights, gross and net, defined	Rules 17, 18	Rule 13 (e), Sec. 3
Dutiable		Rule 13, (c)-(h), Sec. 3
Weights and measures	Sec. 9	Sec. 8
Welsbach mantles	365	5
Wet batteries	248	190 (a)
Whalebone:		
Unwrought	342 (a)	278 (a)
Wrought	342 (b)	278 (b)
Compositions imitating	342	278
Wharfage dues, on exports	Sec. 16	Sec. 14
Wheat:		
In grain	277 (a)	216 (a)
In flour	277 (b)	216 (b)
Prepared for table use	282	218
Wheelbarrows and parts for	266	194
Wheels:		
Emery, carborundum and similar	46	3
Roulette, prohibited		Sec. 4 (c)
Wood, for wagons	266	199
Wrought iron or steel—		
Weighing over 100 kilos	38 (a)	31 (a)
Weighing 100 kilos or less	38 (b)	31 (b)
Whetstones, grindstones, oilstones, and hones	1 (d), 2 (e)	3
Whips, of whatever material	365	178 (b)
Whisky	308 (a)	258
Essence of	105 (a)	85 (a)
Whitewashes, substances prepared for		58
Whiting for shoes (blanco)	89	65
Wickerwork articles	204	167 (c)
Wicks:		
Cotton, for candles and matches	116 (b)	94
Cotton, for lamps	130	110
Vegetable pith (timsim)	366	167
Wiesbaden salt	99	79
Wild cherry juice	327	255
Willow (osiers):		
Unmanufactured	203	167 (a)
Manufactured	204	167 (b), (c)

	1905. Par.	1909. Par.
Windlasses, steam	245	191
Windmills, steel	257 (b)	191
Window glass, common	14 (b), (c)	18 (b)
Plate		18 (c)
Wines:		
Chinese	308, 310, 311	260, 262, 263
Heavy oil of	105 (a)	85 (a)
Lees		74
Medicated	99	78, 79
Sparkling	309	261
Vermouth	310	262, 263
Wines, still	310, 311	262, 263
Wintergreen, oil of, natural and artificial	105 (a)	85 (a)
Wire:		
Copper, brass, bronze, etc., blanched, gilt, or nickeled		47 (b)
Cables for electricity	65	47 (c)
Covered with textiles other than silk	65	47 (c)
Covered with silk	65 (a)	47 (d)
Gauze	66 (a), (b)	47 (e)
Manufactures of		47 (f)
Plain		47 (a)
Strings for musical instruments	69 (a), (b)	182
Gold	27 (d)	23 (d)
Nickel, aluminum, and their alloys	71 (b)	50 (a)
Platinum	27 (d)	23 (d)
Silver	28 (d)	24 (d)
Tin and alloys thereof	72 (b)	51 (a)
Wrought iron or steel—		
Barbed		34 (a)
Cables and ropes		34 (a)
Covered with textiles	40 (c)	34 (c)
Galvanized	40 (a), (b), (c)	34 (a), (b)
Gauze, cloth or screenings	44 (a), (b)	34 (d)
Manufactures of		34 (e)
Nails	48	38
Netting	45	34 (b)
Nickeled or bronzed		34 (c)
Plain		34 (a), (b)
String for musical instruments	59	182
Zinc, lead, and other metals	73 (b)	52 (a), Class X
Wood:		
Alcohol	307	257
In barbers' and dentists' chairs	199	163
In bar fixtures	199	160, 161, 162
Beads of, in necklaces or other trinkets	340	276
Loose	195, 196, 197	160 to 162
Bent, furniture of	198	160
In billiard, pool, or bagatelle tables	200	164
In buttons	345 (a)	280 (b)
Carved	197	162
Cedar	192 (a)	155
Common (acacia, alder, ash, Australian jarra, beech, birch, black poplar, California redwood, cedar, cypress, elder, evergreen oak, maple, oak, pear, pine, plantain, poplar, spruce, and yew-leaved fig)	192	155
Unmanufactured, shingles, laths, and fencing		155
Manufactured		160, 161, 162
Coopers' wares, in shooks, staves, coops, headings, and bungs	194	158
Dominos of, toys	353	293
Excelsior		157
Fencing		155 (b)
For dyeing	86 (a)	64 (a)
Fillers		60

	1905. Par.	1909. Par.
Wood—Continued		
Fine (amaranth, apple, bird's-eye maple, boxwood, camphor, cherry, chestnut, ebony, hazel, holly, ironwood, jasmine, juniper, laurel, lemon, lignum-vitæ, linden, mahogany, medlar, olive, orange, plum, pomegranate, rosewood, sandalwood, snake-wood, teak, walnut, and yew)	193	156
Unmanufactured		156
Manufactured	196, 197	161, 162
Fire	201	165
Handles for tools	194 (e)	191
In fuel	201	165
In matches	351	90
In laths	194 (d)	155 (a)
Manufactures of	195, 196, 197, 198	160-162, Class X
Moldings, gilt	197	162
Oars of	195	160
Oil	100 (b)	81
Planed, dovetailed, or cut to size	192 (b)	155 (b), 156 (b)
Red santal, for dyeing	86 (a)	64 (a)
Sawdust and shavings (common)		157
Shingles		155 (b)
Shoes of	227 (b)	177 (b)
In walking sticks	343	160, 161, 162
Working machinery	257	191
Wooden axles for wagons	266	199
Wool:		
Caps of	357	298
Combed, carded, and dyed	162 (d)	135 (b)
Combed	162 (c)	135 (a)
Fat	101 (a), (b)	82
Knitted goods—		
Drawers, undershirts, jerseys, stockings, and socks	165 (a), (b)	139 (b)
In the piece		139 (a)
In other articles	165 (a)	139 (c)
Manufactures of, other	166	141, Class VII
Raw	162	311
Saddle blankets	166	240
Textiles in the piece	166	140
Made up		141
Unwashed, or not further advanced than washed	162 (a), (b)	311
Waste	162 (c)	135 (a)
Yarns	163	136
Other manufactures of		141
Worcestershire sauce	328	253
Works:		
For watches and clocks, and parts of	238, 239, 240	184
Of fine art	387	325, 336, 343
Wormwood oil	99	85 (a)
Worms, silk		172
Eggs and cocoons of	167	331
Wrapping, straw and Manila paper	178	148, 149
Wrapping twine:		
Of cotton	116 (a)	94
Of other vegetable fibers	144, 146	118
Wreaths of artificial flowers	350	289
Wrenches	46	191
Writing:		
Inks	85 (b)	62 (b)
Machines and parts for		185
Paper	179	148, 149
Wrought iron or steel. (*See* Iron.)		
Xeroform	99	79
Yards, weighing	242	189
Yarmouth bloaters	317	212 (a)

	1905. Par.	1909. Par.
Yarn:		
Of cotton		92, 93
Of other vegetable fibers		117, 118
Of silk		144
Of wool		136
Yeast	97	75
Yellow ocher	83	58
Yohimbina	96	76
Zimine	99	79
Zinc, and alloys thereof:		
Articles which are bronze gilt or nickeled	73 (c), (d)	52 (c)
Bars, bar solder, pipes, sheets, traps, and type	73 (b)	52 (a)
Ingots or lumps, pure	73 (a)	306
Alloys		52 (a)
In plain articles	73 (f)	52 (b)
Wire	73 (b)	52 (a)
Zinc:		
Carbonate	94 (h)	72 (c)
Chloride	94 (h)	72 (c)
Iodide	99	79
Oxide	84 (c), (d)	59 (c), (d)
Phosphate	99	79
Sulphate	94 (h)	72 (c)
Valerianate	99	79
Zincs for batteries, dry or wet	248	190 (a)
Zoology specimens for public museums, schools, academies, and scientific corporations	389	343

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